

EXHIBIT B

Volume I of II

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United State Courthouse
40 Foley Square
New York, NY 10007

September 1, 2019

Dear Judge Broderick,

I write this letter to you as the wife of Michael Mendlowitz and the mother of our 7 beautiful children. My name is Shira Mendlowitz and I am 42 years old. I hope this letter will help you see the complete picture of the man you are about to sentence and the lives you will be changing forever with your ruling.

I grew up in Brooklyn, NY as the oldest of 6 children with parents who were very hardworking and kind. Although my parents weren't home a lot and much responsibility fell on my shoulders, I knew that they loved me and cared about me very much. At the young age of 20, I didn't know that parents could be anything different until I met my husband Michael and was exposed to the harsh upbringing he had been subjected to. Although many girls would have been wary to get involved with a boy who was raised with such dysfunction and whose life was full of trauma and strife, I had heard much about what a special person he was and I wanted to meet him. The more I got to know Michael, the more I saw what a sweet, patient, caring and giving person he was. He saw the good in every person regardless of how much pain they caused him. He did whatever he could to avoid conflict and tried valiantly against all odds to keep peace in his family and protect his sisters.

But it was only once we were married that I truly understood just how giving, selfless and righteous Michael really is. During the months of our engagement, Michael's parents were going through a contentious and miserable divorce. They were concerned only with themselves and inflicting pain on each other with little regard to what this was doing to their 3 children who were left to pick up the pieces. His sisters were broken and depressed especially his younger sister, who was asked to leave home, and Michael, at the young age of 21, had to deal with far more than anyone his age should have to. He had to mediate between his own parents to help his cruel and unforgiving father agree to give his self centered mother a "get", a Jewish divorce, which took months of painful negotiations. He was forced to see the ugly and vicious side of adults he had trusted and thought he knew all his life. Coming from a home of parents who would do anything for their children, this selfish and hurtful brand of parenting was not something I had ever seen or was able to wrap my head around. I couldn't understand how Michael so calmly and gently handled all this without ever losing his cool or even talking badly about those who were causing him so much pain. He had a strength of character and a commitment to doing what's right that I had never seen before, nor have I ever seen since. He will do anything and everything to help anyone who asks; even those who hurt him and deserve nothing from him. He is the ultimate giver and he never expects anything in return.

Over the years, as we got to know each other better I grew to realize how different we were in nature and personality. While I have little patience, a short fuse and anger quickly, he is patient, calm and rarely gets angry. I am someone who has a strong sense of good and bad and cannot look away when I feel someone is wronging me, which leads me to be more of a confrontational person by nature. Michael is the polar opposite. He avoids confrontation, as he's always believed a gentle approach is the way to guide. It is not in his nature to be harsh even if he is being wronged. This quality is one that always inspires those who know him; he is a loving, gentle and forgiving soul. I have little tolerance for things that bother me and my impatience leads me to act on things right away, sometimes without thinking it through while Michael has never ending patience and deliberates for a long time before taking action. Unfortunately, his nature, which has earned him the trust and respect of all who know him, has also proven to be his weakness in some situations. As we've so painfully learned through this ordeal, this characteristic does not always work when running a business. While lofty and idealistic; trusting and inspiring others to take responsibility to do right, to self-correct can backfire causing great damage.

In the beginning of our marriage, I had a hard time getting used to these traits that were so foreign to me. I wanted to see him get angry when his father spit in his face. I wanted him to confront his father when he "borrowed" \$15,000 from us and then claimed he didn't have to repay the loan because Michael cost him far more as a child. I wanted to see Michael cut him out of our lives for all the pain and suffering he kept inflicting on him. But Michael has such an ego-less and forgiving nature that there was little anyone could do to him to get him to "punch back". No matter how horribly his father treated him, he always responded and treated him with the utmost respect.

Once we started our family, I realized how lucky I was to have a husband with these character traits, so the antithesis of mine, as the father of our 7 children. It is his patience, calmness and tolerance that has made our home so stable and loving. My strengths have always been one of a task manager. I am very efficient and make sure that the children have what they need physically, but it is Michael who gives them what they need emotionally. It is he who they go to when they struggle to understand their schoolwork. He is the one they go to when they're feeling down about something or are having issues with friends. He is the one who patiently lies with our youngest daughter and tells her endless stories until she falls asleep. The highlight of my children's week is when Michael blesses them before the Sabbath meal each Friday night. The custom is for the father to bless his children as a group each week which in most homes takes about 30 seconds. Michael has made it his custom to individually bless each of his children and sing this beautiful prayer over and over as he hugs the child he is blessing and prays for their success in the coming week. And then he sings a beautiful blessing to me along with the children. No matter how long a week he's had, how tired or hungry he is (the Sabbath meal is after a lengthy prayer service in synagogue and often well past 9PM), or how much pain and turmoil he is dealing with in his own life, he puts it all aside and spends this sacred time blessing his children and making them each feel special. He has never missed a week since the day they were born and I don't know how we would ever be able to get through a Sabbath without his blessings.

I too rely heavily on Michael for my emotional and psychological well-being. When we lost our first baby a week before my due date, it was only because of Michael's strong emotional support that I didn't fall apart and had the strength to start again and build a family. We never fathomed "lightning" could strike twice which is what they said about our first loss but in 2012 the unthinkable happened and we lost another baby a week before I was due to give birth. This time the stakes were much higher. We had 6 children relying on us to help them deal with this terrible loss, and this baby was a boy, which was going to be a long awaited brother for our only son who at the time was 12 and had 5 sisters. The devastation was indescribable and I felt my world collapsing. I was depressed and although I knew intellectually how badly my kids needed me to help them deal with their grief, I was unable to do so. It was Michael who was there for all of us and spent countless hours at home trying to get me out of bed and talking the kids through this trauma. To this day, our family suffers the after effects of this tragedy, especially in the month that would have been our son's birthday and Michael is the one who gets us through it each and every year.

During that year, Michael was consumed with family responsibility that I was unable to take care of, and he unfortunately took his eye off his business to do so. I remember clearly at the time asking Michael, don't you have to go into the office more and he confidently replied that he has the best managers and I shouldn't worry because Commerce runs just fine without him there. Michael is trusting to a fault. Even if someone were to have told him that his managers were doing things behind his back, he would not have believed it. In fact, until the evidence stared him in the face, he believed with all his heart that he worked with good, loyal managers who had the company's best interest at heart. His trusting nature led him to rely on his majority partners, EVO. He often discussed aspects of the business with EVO and he truly believed that the procedures in place were appropriate. In hindsight of course he regrets not thinking for himself logically and being more forceful when it was needed. That's the unfortunate benefit of hindsight...you could see things more clearly but there isn't much you could do about it. I know he will beat himself up for the rest of his life over these issues he now sees so clearly. Knowing Michael as well as I do, it was painful for me to watch people Michael cared for and would do anything to help use this positive character trait of his trusting, non-confrontational nature to convince others that he intended to hurt anyone.

Your Honor, this is my one opportunity to communicate my thoughts and feelings, my inner truths as the one person who knows Michael Mendlowitz best. I am so grateful to be allowed to express my feelings, for I too feel that I have been in handcuffs and shackled these past four, agonizing years. These years have brought us so much extreme pain, but we also had to make meaning of it. We had to try or we would not be OK and our children would suffer even more than they were, knowing that something scary was happening to our lives. Our efforts were two-fold; we had to understand the specifics of what happened and try to see how it happened in order to make sure it never happened again. Michael spent hours and hours examining his entire life, realizing how childhood experiences and hurt led to certain personality characteristics and how those characteristics had a positive affect on family and friends, because they were pure, but could also lead to his avoiding needed confrontation with others. Michael needed to understand what went wrong and work to repair it, to be accountable. The other piece was to not allow the trauma we were

experiencing to wound the inherent goodness inside of him. His first response after realizing what went wrong was a catastrophic fear of interacting with others, and he isolated himself for a while. That did not last because every breath that Michael takes, is for the greater good and to help others. He focused on our children, who were and still are terrified and needed to feel comfort and safety. They needed Michael to reassure them. He did. He was and is the steady foundation that brings them to safe harbor. Soon people were reaching out to Michael for his support in times of their crises and he, as before, was there wholeheartedly for them. Michael never lost his faith for one minute. His devotion to G-d in times of struggle is profound. As Cantor, his ability to unite a community in prayer is something to behold. It's not just his beautiful voice that captivates and inspires, it's the purity and goodness that emanates from his soul as he prays which makes you want to be a better person and try harder to connect to G-d. I've seen and felt this firsthand but have also heard this sentiment from people of all walks of life countless times in the 22 years we've been together.

Our 7 children are sweet, respectful and beautiful kids. They try so hard to be strong but they want their father to stay with them more than anything else in the world. Some of our children have struggled with certain issues that have been exacerbated from the stress that this ordeal has brought to our lives and I'm trying my best to help them cope but they are really suffering terribly and I beg of you to take them into consideration when sentencing their father.

Our oldest daughter, Chaya, is unusually giving and selfless like her father and while she is in college for a degree in Social work to pursue her dream of healing all the hurting people, she is working 2 additional jobs to try and help our family get through this trying time. She has a heart of gold and lives her life to help others. While most of her friends are getting married and starting their lives, she is having a hard time finding a boy even willing to go out with her due to the uncertainty of our family's future. She is suffering so much through this, yet she often tells me that she would give up anything in her own life, just to keep her father home with us.

Our only son, Avi just graduated High School and is a very introverted boy who confides only in Michael and relies on him heavily for advice and direction, especially at this pivotal point in his life. He has had his only brother taken from him which was a very painful pill for him to swallow, but Michael has kept his faith intact and continues to do so. Losing his father to incarceration would break his spirit. He and Michael are the only men in our house and share a very special and unique bond of "survival in a house of women". Leaving Avi all alone will have devastating effects on him and there is no one who could fill the role Michael plays in his life.

Our second daughter R [REDACTED] has [REDACTED]. She has a [REDACTED] [REDACTED] Michael's patience with her each night helping her [REDACTED]

Michael will often [REDACTED]

██████████ This takes an inordinate amount of patience and there are few people who are able to give her the help she needs as her father does.

Our third daughter M ██████████ is an ██████████

██████████ We've tried to shield her from most of what's been going on but since the trial she's been picking up on things and she is really suffering terribly as a result. She has had ██████████

██████████. She's gone for ██████████

██████████ At ██████████, she is ██████████ G-d forbid and we are very worried about ██████████. She is ██████████ this year which is understandably ██████████ and I can't even imagine what would happen to her if a she were to suffer the trauma of losing her father at the same time. Michael is very close to her and they share a very deep bond. They are both very sensitive souls and he really understands and ██████████ more than anyone else in the world. Losing Michael would undoubtedly cause irreparable damage to M ██████████'s life and I truly worry for her ██████████.

Our fourth daughter, A ██████████ is 11 and will soon celebrate her 12th birthday which in Judaism is a life milestone, her Bat Mitzvah. She is a shy and quiet girl who often gets overlooked being surrounded by sisters far needier than she is. Michael is always looking out for her and making sure to spend special one on one time with her. She does not ask us for much and is generally a very obedient child but she keeps telling us that the only thing she wants for her Bat Mitzvah is for her father to stay home with her. She prays fervently to G-d each and every day asking him to grant this one wish that she asks for and I pray that this child who gets so little will be granted this wish.

Our fifth daughter S ██████████ has always been a very difficult, strong minded and stubborn child whom I have had a hard time dealing with since she's a baby. She's ██████████. We've had her ██████████

██████████ Michael is the only one patient enough to deal with her and he is the only one she listens to. My impatient nature clashes with her terribly and because of this I leave all of her parenting in his hands. She will not be able to function without him in her life and I will not be able to handle her ██████████ without him.

Our youngest daughter A ██████████ is a very ██████████. She was born just 10 months after our loss and we spent many nights standing over her crib making sure she was breathing. She was ██████████, some of which she still struggles with. She is a child with ██████████. She ██████████

[REDACTED] Just recently when he had to be away for a few nights, A [REDACTED] became [REDACTED]

[REDACTED] All of our children are extremely attached to Michael and rely on him for their emotional well-being but A [REDACTED] in particular cannot bear to be apart from him and I cannot fathom the damage to this adorable [REDACTED] year old should her father be sent away from her.

With the many struggles my children are facing, intensified by their fears during this time of uncertainty, gives me pause to question my own capacity to cope. Our children who may have challenges, are all good, kind, honest, respectful, loving and giving children. Their father has instilled that in them and continues to do so every moment he is with them. I know from the depths of my soul, that I will not be alright if I lose Michael to incarceration. In every way imaginable, I will lose myself. I am begging you to impose a sentence upon Michael that allows him to serve it at home, with his children and me. I beg of you to realize that incarcerating Michael will take not only my childrens' father away from them, but their mother as well.

Our family has suffered over these last 4 years, so much pain, embarrassment and trauma and I beg of you to consider that as part of your sentence. We have had our dignity, our livelihood and our reputation taken from us, which according to the Bible is equated to death, a death that extended over 4 years.

Judge Borderick, from sitting in your courtroom for 4 weeks, I know you to be a fair and humane judge and I'm begging you to see Michael for the man he truly is. I have lived with him for 22 years and I know him better than anyone in the entire world. He is incapable of intentionally hurting another human being and has lived his entire life in an honorable way with the goal of helping others

Michael has realized his mistakes and will live with the guilt and self recrimination for the rest of his life. He is harder on himself and more focused on self improvement than any person I've ever met. No matter how many years will go by and no matter what business he works in, he will never ever allow something like this to happen under his watch again. Although there is no doubt in my mind that Michael never, ever intended to hurt anyone, he continuously beats himself up over what happened. Moving forward, he will carefully vet each and every person he is responsible for and ensure they are living up to ethical standards. He will no longer talk about the honor and trust system he believed and relied so heavily on, he will ensure that it is practiced by each and every person in his company. He will master this art, through his new understanding of himself and the character traits he has that can be a double edged sword. He has learned his lesson and I'm certain should you give him the chance, he will make it his life mission to educate the younger generation about the lessons he has learned the hard way and try to prevent what happened at Commerce under his watch from ever happening again. Michael is someone people trust and listen to and I truly believe that him dedicating his life to this form of community service will have a great positive impact. He has so much to give to the world and to our family, please find it in your heart to allow him to stay home to serve out his sentence. I'm

begging you with every fiber of my being not to incarcerate Michael and break up my beautiful and innocent family.

With my deepest respect,

Shira Mendlowitz

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

October 7 2019

Dear Judge Broderick,

My name is Chaya Mendlowitz and I am the oldest daughter of Michael Mendlowitz. I've composed a poem to describe the thoughts and feelings that I have when I think about my father and I hope you will be able to see the truth about who my father really is. I hope you will consider my words, which come from the deepest part of my soul.

I'm in pain.
A lot of pain.
The feelings of sadness, trepidation, and uncertainty
taunt me constantly.
I can't fathom reality.

I wish I could give you a glimpse,
Just a small glimpse...
into the father,
that I know so well.
The father who I love-
The one who is my rock,
The one who is my everything.

I wish you could know
just how much he means to me,
To my mother,
To my community,
To all of the seven innocent children he is a father to,
And to anyone who knows him.

I wish I could sit with you for hours,
Telling you story after story.
Stories about a man of such integrity,
such honesty,
so much inherent goodness.

There are so many examples,
So little time.
So I'll just say a few

When us kids would go to Yankee games,
we wanted to pretend we were younger.
We wanted to get the free gift they were giving out-
But my father told us we can't lie.

When us kids wanted to pretend to be older,
So that we could do certain activities-
My father refused,
he said it's dishonest.

When us kids would want to keep extra change,
Because "it's just 50 cents",
My father made us return it.
He told us to never take what is not rightfully ours.

When us kids would give a beggar some money,
then shut the door behind him,
My father would run after the man,
inviting him in for a drink and something to eat.

My father taught us the true meaning of kindness
Of going above and beyond the call of duty.
Of being truly selfless and caring,
Without any strings attached

This is why I cannot even fathom,
That the man-
who is being portrayed as a criminal,
As a felon,
Is the same man
That I call my father.

My pure, sweet little sisters,
Cry themselves to sleep as they think
that their beloved daddy might be taken away.
They are not the only ones who cry.
We all cry.
Every single person who knows him and cares for him cries.

His family
His neighbors
His friends
His "adopted" children-
The friends of ours who have no one to call daddy.
The friends of ours who my father raised from the childhood.
Who gives them stability,
Security,
Hope for better days.

I wish.
I wish this whole nightmare would just be over.
I wish for peace and happiness to be restored in my home.
I wish for my young, innocent sibling to be innocent again.
I wish and I beg of you,
for mercy.

I pray.
I pray that you see who my father really is.
I pray that you see a man who means so much to so many.
I pray that you keep him home with us.
I pray, and plead for your compassion.

My father is a man who believes that every person is good.
That every person has potential.
And that every person deserves a chance.

Please hear my pleas.
Please give HIM a chance.

With utmost humility and respect,

Chaya Mendlowitz

The Honorable Judge Vernon s. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is Avi Mendlowitz and I'm writing to tell you about my father, Michael Mendlowitz. I am 18 years old and and my fathers only son. I hope I will be able to tell you about the man I've known all my life and you will be able to see his real character instead of what this case has shown you.

From as early as I can remember my father has been there for me, my siblings and anyone else who needs him. He is the most giving and kind person you will ever meet. He is nice to every person he meets no matter what they look like or act like. No matter if they're more religious then us or less religious then us or even not religious at all. He treats everyone with respect and kindness and he has always taught me and my sisters to do the same. Even though my father spends so much time helping everyone else, it's never at our expense and he always makes time for us when we need. When I was younger he coached my baseball and basketball teams and everyone always wanted to join our team to have him as coach. He never yelled or got frustrated with the guys who couldn't play as well and he always made everyone feel like he was a great player and added something to the team (even if they didn't). It's not that he just said that to make them feel good, he actually really believed it because he is able to see something good in every person even when no one else can see it. My father is a great ballplayer and usually guys who have as much talent as he does get very competitive and full of themselves on the court and always need to have the ball, never passing to others, but my father is unique in that he's such a great athlete and enjoys a competitive game, but he's never lost his cool on the court and he always passes the ball to others. He is never the one fouling others on the court but somehow he's always the one getting fouled. This past summer one of the more guys he plays basketball with who takes the game way too seriously fouled my father causing him to need stitches on his face. Most people would be angry about it and let the guy have it for hurting him just to prevent the shot. But classic of my father, he not only didn't get angry at the guy, he wouldn't tell my mother who it was that did it to him because he didn't want her to be upset at this person. And not only that but I heard he later went over to this guy to assure him he's not upset at him.

There are many lessons my father has taught me. One is that above all else we must respect and obey authority even when we feel we have been wronged. When I was in 4th grade, I got suspended from school. I was always a quiet, shy kid and had never gotten in trouble in my life. A boy next to me cursed at a substitute teacher we had and she thought it was me and had me suspended for 2 days. Everyone around me, even the kid who did it told her that it wasn't me but she didn't care and couldn't admit she made a mistake so I had to stay home for 2 days. I was so mad and upset and although my father was upset for me too he taught me a lesson I will never forget. He told me that life isn't always fair and you will always have people who hurt you undeserved but the true test of your character is how you deal with it. He assured me that this was going to pass and I would be ok but it was important for me to learn how to deal properly with things that don't go my way whether or not they are fair. I've used this lesson many times since and I see my father practicing this throughout the horribly painful situation he has been going through.

Another thing my father taught me that I didn't even realize was so special until recently when I started spending more time at my friends houses, is to never talk about others to make conversation around a table and watch every word that comes out of my mouth. I can't say I always do that but what I've come to realize lately is that it's pretty uncommon for a family to sit around the table and not naturally talk about others. Not necessarily bad about others, even just conversation about who got a new car and who got into which school. In our house, around my fathers table it was just an unspoken reality that we don't discuss other people-good or bad. He instilled that in us from just sitting at his table every Sabbath meal and we always thought that was how all families act. At our table we sing, we talk sports (when my sisters allow it), we talk fashion (a lot!) and we talk about spiritual things in the bible- but never about what is going on in the lives of others. This makes me often not be up to date on the latest gossip in school, but I know it's a trait that I will appreciate having as get older and start a family of my own.

Right before my Bar Mitzvah, my father took me on a trip to Israel to learn about my heritage and pray at holy places before becoming a man. While on that trip I got to see my father's selflessness in a way I had never seen before. We were there to celebrate our family's milestone but my father's joy would only be complete if others were able to celebrate as well. My father's friend who lives in Israel had told my father about a neighbor of his who was also about to become bar mitzvah but his father was sick and couldn't work and the family didn't even have enough money to make even the smallest celebration for him. My father didn't even hesitate before asking me how I felt if we used the money we brought with us to spend on the trip to help this boy buy a new suit and have a small party just like I was about to have. It would mean us cutting out some of the trips we had planned and restaurants we had wanted to try and gifts we wanted to buy but as my father helped me see then and I understand now the happiness of helping others gave him more pleasure then anything else and he wanted me to make that a part of me too.

My father is the most humble person I know. His humility is seen in everything he does which I think is the reason he is loved by so many people. I could go on for pages telling stories about what a good person my father is, and I'm sure you read tons of letters from so many people whose lives he changed with his kindness and look up to him as a role model and friend. And you're probably wondering how a person like this could have committed a crime like the one he was convicted of. It makes no sense that someone who cares so little about his money and gives it all away to others could have made a plan to take money from others. It makes no sense that a man who has never hurt a person in his entire life and lives his life to help others and make them happy could have orchestrated a plan to hurt others. So I just want to tell you that, yes, every single story you hear and every single letter you will read is the absolute truth. My father is the real deal and a person every person should try to be like. And yes, it does make no sense. Not to me and not to anyone who knows him. But another thing my father instilled in us from when we were young is to always believe that everything G-d does is for our benefit, even if we don't understand it. And me and my siblings are trying very hard to believe that.

Judge Broderick, I am pleading with you to show my father the kindness and mercy he has always shown everyone else and let him stay home with us to continue showing us how to be a good person. I want my younger sisters to grow up seeing and learning from his example just like I did. My father is my only ally in a house full of girls and he is the only one who I can relate to at home. It is hard not having a

brother, especially when I almost had one seven years ago and my father is all I have. He got me through that terrible time in my life and he is the one who gets me through every challenge I have. I don't know

Whatever problems my father had at his business I know without a doubt in my mind that he never intended to hurt anyone or do anything that wasn't honest. He has suffered so much pain and embarrassment since this all started 4 years ago and that has been a very difficult punishment for him. He lost his business that he worked so hard to build and is left with nothing. His back is always going out lately from all the stress and anxiety he feels and he walks like someone twice his age. He has suffered terribly from this and I hope Your Honor can see that and sentence him with compassion and leniency.

Respectfully,

Avi Mendlowitz

Dear Judge Broderick,

My name is R [REDACTED] Mendlowitz and I am the proud daughter of Michael Mendlowitz. I'm writing this letter to attempt to describe how much my father means to my life and what a fundamental part of my life he is. I worry that at [REDACTED] years old my words won't be eloquent enough to properly show you the incredible person my father is but I will just write from my heart and I hope Your Honor will understand even a small part of what my father is about. My father provides me with a life full of happiness and constantly instills in me feelings of love and security.

My father is my role model in all aspects of my life and he inspires me to be a better person and to always try to improve. I turn to him for everything, every problem I have, whether big or small, he is always there for me. I can honestly say my father is that role model parent that every parent should try to aspire to.

I wasn't a model child through my years growing up and I definitely caused my parents a lot of aggravation. I was always getting [REDACTED]

[REDACTED] As I am getting older, I realize that I had a hard time [REDACTED]
[REDACTED]. Despite everything I put him through with my immaturity, my father always stayed calm and knew what to say and how to say it so I always knew that he loved me unconditionally, even when he was disappointed in me. No matter how badly I behaved, my father never gave up on me, always giving me a chance to improve and be better. I truly believe that it was his faith in me that gave me the strength I needed to change and become a better person.

I have so many memories of my childhood. The Sabbath is a day of religious observance when all work is stopped at sundown on Friday until sundown on Saturday and we spend time focused on our family and bonding with each other. In preschool up to my elementary years, every Friday night after our meal, me and my siblings would gather in my parent's room. My father would tell us stories and jokes for hours. When I was in third grade we had new neighbors move in across the street from us who were not religious and I didn't think we had

much in common with. I will never forget the lesson I learned when my father took me across the street to their house with a cake my mother had baked to welcome them and personally invite them to our home for the Sabbath meal. In that moment and so many others since, my father had taught me that we have to love and respect every single person whether or not they look, talk or act like us. My father never judges people and is nice and kind to everyone he meets.

Every Thursday night my father would take me and my older siblings to go deliver packages to the needy, but what he always made sure was that we would place the packages by the door and run away so they don't see us and feel embarrassed. My father showed me by example how to be humble and give to others expecting nothing in return. As I moved towards my [REDACTED] school years, school became more difficult academically which [REDACTED]. I was [REDACTED] but the only person that got through to me was my father. There was a time when I had gotten [REDACTED], and my mother had given up on me and couldn't deal with disciplining me. I'll never forget how even after a long day of work my father sat with me patiently and rebuked me in the calmest way possible so that I could try and learn from what happened and become a better person. I will always remember what he said to me that changed my perspective on life and helped me [REDACTED]. He told me that in order to make anything of yourself in life you need to treat people the way you want to be treated and respect everyone no matter how much you like or dislike them. From that conversation, I started to [REDACTED].

When I entered [REDACTED] school I had many ups and downs socially, and I [REDACTED]. [REDACTED]. [REDACTED] I remember so many times when my father stayed up till way past midnight studying with me for a test. He always kept calm when explaining himself over and over again because all he wanted was to see me succeed. I look forward all week to my father's special blessing on Friday night. My father blesses each child with such feeling and

emotion and makes us each feel like we're the only kid in the family. When things are tough for me, I feel his blessing surrounding me with love and could almost feel the tight hug he gives me as he says it. My father and I have a special bond that means more to me then anything in the world. Even though my father is broken physically and emotionally from what he's going through, he's still the incredible father that puts his own stress and pain aside and gives endlessly to his children and anyone else who asks him. There are a few phrases that my father is known for in our house because of how often he tells them to us. The one that sticks in my mind most because he has ingrained it so deep inside us is to "be a giver not a taker". No matter how little we have we always could find something to give to others who have less. I take that to heart and try to apply it to my life constantly. Even now, with all my father is going through and you would think he has nothing left to give to others, he hasn't stopped giving of himself to whoever he could give to whatever he has left to give. My father has taught me to be easy-going and kind. He molded me into the person I am today and he is my true role model.

My father loves me like no one else, gives to me unconditionally, and is the person who I aspire to be like most. He has the purest, biggest heart and does not have the ability to intentionally hurt another person. My father has always taught us to be honest and truthful above all else and throughout my life he's shown me by example what that means.

I know I'm young and only [REDACTED] years old but children are hard to fool and we sense when people are genuine and real. I am begging Your Honor to please see the truth about who my father really is and see how completely the opposite my father is from what he is being accused of. Please do not take my father away from me, I'm only [REDACTED] and still have so much more to learn from him so that I could hopefully become even close to the incredible adult that he is.

Thank you

R [REDACTED] Mendlowitz

The Honorable Judge Vernon Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is M [REDACTED] Mendlowitz and I am [REDACTED] years old. My father is Michael Mendlowitz and I first want to thank you for giving me the chance to tell you about him. I don't know that much about my father's case or what happened in the courtroom. But I do know my father. My father is the most honest person I know. I am not just saying that because he's my father and I love him. Since I was young, I've seen my father in all kinds of situations and he always is so truthful and honest. One time when we went to a water park, and since I'm short the person taking the money thought I was younger than I was and charged my father less money for me. When we walked away and my father realized what happened, he went back to the lady and told her she charged us too little and paid what he owed. This kind of thing happens so many times. Once when we were in the candy store we didn't realize it but my little sister put a candy in her pocket that we didn't pay for. When we got home my father saw what happened and drove all the way back with her to pay for it. It wasn't even so much money but he always is trying to teach us how to act and how to be a good, fair and honest person.

My father is also the most caring and understanding person in my life and he's also the best listener. He has so much patience to listen to every problem I have when no one else wants to hear about it. My mother is a very good person and takes care of getting me what I need but she doesn't have so much patience for me and [REDACTED]. I am very similar to my father and I connect to him more than anyone else in the world because he understands me and he understands the [REDACTED]. This is a very hard thing for me to write about because I don't like sharing [REDACTED] with other people but I know this is important for me to share with you so I will. Since I'm little, I always had a lot of [REDACTED]. As I got older and heard more scary things happening in the world, [REDACTED]

A few years ago, I witnessed a very scary car accident where a kid was hit by a car and the mother was screaming for help. [REDACTED]

[REDACTED] My mother is the opposite type of person and [REDACTED] and just tells me to "get over it" but my father really understands me and when I talk to him about it I always [REDACTED]

He also suggested that I start to [REDACTED] and that helped me a little but this is a problem [REDACTED]

At those times, my father is the only one who can [REDACTED]. He talks to me in a very calm way and reassures me that I will be alright. He knows how to make me feel better. He tells me how when he was younger and even sometimes now, he has [REDACTED] too which makes me realize that if he could do it so can I. [REDACTED]

This past year, as the trial got closer and the pressure in my house got worse I started having [REDACTED]

[REDACTED] My parents took me for a lot of [REDACTED]

[REDACTED] I can't be happy when everyone around me is suffering so much. It pains me so much to see my beloved father going through such a scary and horrible experience. He used to always be so happy and so much fun but now he always [REDACTED]. We used to have such a happy and fun house but now everyone is always so tense and nervous which makes me [REDACTED].

The 4 weeks of the trial were the hardest weeks of my whole life. My parents were never home and when they finally did come home they were so tired and sad. They had no energy to talk to any of us and they were always crying. The tension in my house was unbearable and I was always staying by my friends houses to get away. Then on May 20 my school took us on our graduation trip to Washington DC which I was looking forward to since first grade! I tried to not think about what my parents were going through and just have fun but I just couldn't stop thinking about it and hoping that they would call me with good news soon. Then on Thursday May 23rd it was my [REDACTED] birthday and I was so excited but also really nervous about how the trial would end. My parents said it would hopefully be over today and I was hoping this terrible nightmare would end on my birthday! But when I got home and called my mother I could hear that she was crying. My brave mother NEVER cries! I was petrified! My immediate thoughts were that my sweet loving and amazing father was G-d forbid going to jail. I don't think I ever cried that hard in my life. And it was my birthday of all days. I cried for 4 hours straight. When my parents finally came home they looked beaten up. I know I'm not allowed to ask this but Judge Broderick, how could this have happened? I don't know how things work in real life court but how could everyone not see how good and honest my father truly is. He never ever hurt anyone and is such a good person who always wants to help everyone. He never worries about himself, he only worries about everyone else. When poor people come collecting money or when we pass homeless people in the street he always gives them everything he has in his pocket. My father is the most generous and giving person in the whole world. Not just to me and my family but

he's like that to every person he meets. It just doesn't make sense how anyone could try to say he's not.

So right now I'm sitting writing this letter and I can't stop the tears from falling just thinking about what would happen to me if my father had to leave us. I don't think I will survive even one day without him. I feel sick just thinking about it and I'm terrified what will happen to my life and to my sisters and brother and my mother. We all need my father so much but I can't go on without him. The most traumatic thing a kid could go through is losing someone you love and are close to. I'm always scared of bad things happening to my family and everyone always tries to calm me down about my fears saying that they are just fears and not real but a couple of weeks ago, my aunt Perri's little 3 year old nephew was hit by a car and he died right in front of his family's eyes. I was just playing with him at my cousins bar mitzvah a few weeks before it happened and I can't stop thinking about him and all the scary things that could happen to the people I love. This showed me that bad things do happen to innocent kids and I am more afraid than ever that bad things will happen to me and my family.

Honorable Judge, I know you don't have the power to stop terrible things like what happened to that little boy and for those type of fears I keep praying to G-d to protect the people I love and can't live without. But you do have the power to not take my father away from me and I'm pleading with you to have mercy on him and on all of us and let him stay home with us. I don't care if we lose everything we have, even our house. I don't care if we have to go live in a homeless shelter and I don't ever get to shop for new clothes again. I just want my father to stay with us and for my family to be together.

We all pray for this horrible nightmare to be over and I'm begging you to please end it for us. It will mean so much to me and my family and I will never forget your kindness for the rest of my life. So as I finish writing this letter to you I just want you to know that my father is an honest and good man no matter what happens and I know that G-d sees the truth of who he really is and I am sure He is in agreement with me. I pray that you will be too.

Thank you so much for reading my letter.
M [REDACTED] Mendlowitz

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square, New York, NY 10007

July 30, 2019

Dear Judge Broderick,

It is humbling, Your Honor, to plead for leniency for my only son, Michael Mendlowitz.

My name is Feivel Paul Mendlowitz. Michael is one of my three beloved children. I have two daughters, Mindy and Perri, sixteen grandchildren (seven are Michael's children), and three great grandchildren.

I am seventy years of age, live in California, semi-retired, and divorced from Michael's mother.

I knew Michael was a unique child by the deference and loving respect he showed to us, his parents, his siblings, his extended family, and his so many friends.

Ever since Michael informed me of his legal troubles some four years ago, not a day goes by where I wonder if I played any role in perhaps poor parenting, or other failings on my part, that could have contributed to the legal jeopardy Michael now is confronted with. At times, I was overly and regrettably harsh with Michael, dealing with my own set of life's challenges. I believe that intimidation may have contributed to Michael's avoidance of confrontation in exchange for his desire to be a peace-maker.

In addition, my father took ill and passed away at a very young age. I went into counseling at the same time my marriage was struggling. Michael sensed this as we sent him off to Ner Israel High School in Baltimore, Maryland. On numerous occasions he had asked me if I intended to divorce his mother. In fact, I did not at the time, and kept reassuring him that we were going to work through it.

I invested a great deal of money into a business venture in Israel, I lost most of my life savings, and unfortunately this caused an additional strain on a marriage that was collapsing. We divorced, and ultimately lost the family home. I moved into an apartment, and his mother with my youngest daughter moved into their own apartment. This left an indelible mark on Michael. I believe this too left him emotionally scarred, and has reinforced the avoidance of confrontation.

Michael married a fine young lady in this difficult period of our family life. His wife, Shira went for a routine checkup in the eighth month of her pregnancy, to find out the child was not alive. The doctors recommended that she carry the baby to term. Their first experience together as a married couple was the burial of their first-born child. The grief they endured was heart breaking, but their strong belief in God carried them through.

They subsequently had six more children, and then, once again Shira was informed that the baby she was carrying full term, was not alive. Again, they were grieving for their deceased child. This time, the re-traumatization deepened their grief!

They had one more child. They named her A [REDACTED]. In Hebrew it is [REDACTED]. She is a gift!

The ripple effect of Michael's current situation has been bitter-sweet. Bitter because as I am certain you will hear and read, Michael is an exceptionally caring, kind, trustworthy, honest and giving person. His interactions are such that one can turn to him for encouragement and support, regardless of the circumstances. As a very religious man, his deep belief in God and in the good of people, propels him to allow a person a second chance to correct their mistakes. If there is a sinking ship, he will run towards the trouble and attempt to repair the damage. This is what he has done when his daughter's school was sinking and he brought it safely to shore, where 1200 students are currently thriving. Bitter because it has catapulted many of us to examine our own actions or inactions which is painful. Still, Michael is ensuring that good will come of this. The community surrounding Michael believes that doing good, improving oneself will attract positive outcomes. The community is praying that Michael will receive a positive outcome at sentencing.

Michael understands fully the gravity of the jury verdict. He has shown his deep remorse for what has transpired under his watch, the deep hurt he caused his wife and seven children, his community where he is beloved and had contributed so much to, the synagogue he frequents where he was bestowed with the highest honor of leading the prayers on Rosh Hashana and Yom Kippur, the holiest of all days of the Jewish calendar, his aging parents, siblings, nieces and nephews who so look up to him, and the rest of our large distinguished family.

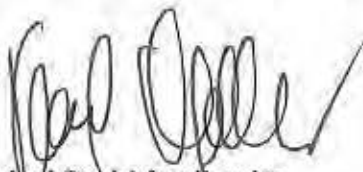
Your Honor, this is Michael's first offense and I believe a result of many factors, from the death of his two babies, to the attention to his children's school, to his avoidance of confrontation because of childhood trauma. Michael has struggled greatly, he paid a very steep price in his community; he no longer leads the congregation in High Holiday prayers, has been removed from the various boards of his children's schools, he has lost the ability to support his family, and I know and believe something like this will never happen again.

He desperately wants to start his life anew, and proceed with the highest amount of integrity in any future employment or business venture. His children need their father and his wife counts on him for his support and love of their beautiful family.

Judge Broderick --- This is the time of year where we prepare ourselves, as members of the Jewish faith, to go to synagogue to plead with the Almighty God for forgiveness and leniency for our misdeeds and sins. This year, me and my family turn to you as well, to please forgive my son for his misdeeds and beg you for the utmost leniency in his sentencing. He is a good man. Please find it in your heart to return him to his family that so needs him for their daily financial and emotional sustenance.

As I go to synagogue this year, and in our liturgy we ask God "Please show mercy on us Almighty God as a father has to his child"....I respectfully ask Your Honor, please have mercy on Michael as a father has to his child.

Very humbly, and with the greatest respect,

A handwritten signature in black ink, appearing to read 'Feivel Paul Mendlowitz', with a long horizontal stroke extending to the right.

Feivel Paul Mendlowitz
Rancho Cucamonga, California
Tuesday, July 30, 2019

September 19, 2019

Susan Mendlowitz-Belgrade

Los Angeles, CA 90036

The Honorable Judge Vernon S. Broderick,
Thurgood Marshall United States Courthouse
40 Foley Square
New York, New York 10007

Dear Judge Broderick:

I am writing this letter on behalf of my son, Michael Mendlowitz, as I am sadly aware that Michael is being sentenced shortly and want to plead in his behalf. As his mother, I would like to share that when Michael was born 45 years ago God truly blessed me with a gift. His behavior has always been exemplary and respectful not only towards me but towards his siblings, teachers, family members as well as his friends.

I have been a Licensed Clinical Social Worker for over 25 years in Los Angeles, California, where I currently reside. At my present professional position, I serve as a Director at Jewish Family Service of Los Angeles, a non-profit, non-sectarian agency that serves the elderly, disabled, mentally ill and Holocaust survivors. Prior to my current employment, I was a manager at Pacific Clinics, an Outpatient Mental Health Clinic and worked with the chronically mentally challenged population. Additionally, I served as a board member of Mid- City West Community Council where I represented stakeholders in our community as well as advocated for the Homeless population while serving as a voluntary member of the Midtown Homeless Coalition.

In order to lend more insight into Michael's character and psyche, it is important for me to share some painful events and trauma that my son was exposed to while growing up. His father was both physically and

emotionally abusive. He would fly into fits of rage and hit me. Michael would hide in his closet to protect himself until the episode passed. On the day of Michael's wedding, his father made him get down on his knees and beg for forgiveness because he had sided with me regarding monies that his father owed me.

Additionally, Michael's father has a diagnosis of [REDACTED]. When he was in the [REDACTED], he was incapable of getting out of bed for weeks. In fact, his father was hospitalized several times for [REDACTED]. This had a deleterious effect on Michael's emotional well-being during his childhood as he has always been an extremely sensitive and gentle child.

His father refused to have guests in our home, was extremely controlling, was not philanthropic, even though he could afford to be and was mostly motivated by self-interest. While growing up Michael walked on eggshells because of his father's temper. He learned to avoid inciting his father's ire by not standing up for himself in order to avoid conflict. It is clear that Michael did not have a good father figure.

There were several tragic coinciding events that occurred during Michael's late teens that were detrimental to his emotional well-being as well. First, was his parents' contentious divorce; next the sudden loss of his beloved grandfather whom he idolized; finally, the need to leave the security and comfort of his childhood home. I was probably not emotionally available to give him the nurturing and support he needed during these trying circumstances. He struggled with all of this alone. As a result of his upbringing, I believe Michael's adult behavior is based on a strong need to be the peace maker among people and to avoid confrontations. He has a strong need to help those who are less fortunate than he. I know how important this is to him, to be someone who can support an individual in such a way that each person becomes stronger and embodies a healthier self-esteem. There are many individuals who attribute their own successes in this regard to Michael.

When Michael was fourteen years old, he went to an out-of-town all boys boarding school in Baltimore. While at school, Michael would give his allowance and clothing away to students that came from poor families. During his time at the boarding school, he had a roommate that was an alcoholic. Michael took him under his wing and made sure that he never

drove under the influence and convinced him to seek professional help as well as provided him with emotional support to overcome his addiction.

Michael is an incredible husband and a devoted hands-on father. His manner is soft, gentle, loving and patient. He has never shown anger or instilled any fear in any of his family members as he had experienced; rather, he delivers unconditional love, security and comfort to them. He is deeply involved in the well-being of each of them and the close bond they share is, I am sure, an experience that helps ease the pain of his own difficult childhood.

My 93 year old mother, who currently lives with me, is a survivor of Auschwitz. Michael has heard the horrific stories of her profound loss of her loved ones and it has had a great impact on Michael in valuing his family. Michael, who reveres his grandmother, calls her several times a week, jokes with her and sings some of the tunes my dad used to sing. He knows the pain and suffering she has endured remains in her heart and his beautiful singing soothes her. It brings her great joy as it reminds her of her former life with my father, who passed away 23 years ago. She adores Michael and always wants to stay at his home when she visits New York. I could see that when she is with him she is the happiest. He and his family make her feel valued, needed and adored. As my mother is emotionally and physically fragile, I worry that her well-being would be severely impacted if her beloved grandson is incarcerated.

During the High Holy Days, Michael volunteers to conduct services as he is respected and beloved by the congregants of his synagogue for his soft spoken manner, his kindness and his selfless nature. He chants the prayers with great sincerity in his beautiful tenor voice which inspires all who hear his message. When I experience him in this role, I am awe-struck by the depth of feeling and spirituality he embodies. As his mother, it brings my heart peace that with his singing gift, he connects so deeply with G-d ensuring that the congregants feel connected as well.

Because I know my son could never intentionally hurt anyone, what happened at his business has caused Michael a great deal of emotional pain and feelings of remorse. He is guilty of putting faith in some employees in whom he should not have; employees who tried to fill their own pockets. He has repeatedly expressed remorse over the consequences of the actions of people he trusted and voiced regret that he did not act quickly enough to

excise this dysfunction in his business when he discovered that his employees were acting dishonestly. He feels that he failed as the CEO of his company.

My son is a sensitive and gentle soul whose mental and physical health would be severely impacted if he were to be incarcerated. It would also destroy his wonderful family who idolize him and rely on him constantly as Michael is the one that creates the positive energy in his home. It frightens me to think that there might be another generation of wounded souls if he were to be incarcerated.

Michael's greatest strength lies in the fact that he wants to help everyone and sees only the goodness in people. It is also his greatest weakness. He struggles with these contradictions daily in trying to come to terms with the legal situation he is facing. Michael has always been the first one to step up and take personal responsibility to restore the peace, mentor a person through struggle, to ensure a healing process. What he is facing now has struck him to the depths of his soul. With his natural ability to assume responsibility and step up in a crisis, he is trying to find his footing in this, his own crisis.

Michael is devastated and the suffering is taking its toll on his health. As his mother, I am terrified for him. It scares me that Michael is the type that would bear the brunt in a situation, if it would bring a peaceful resolution. I beg you, Your Honor, please see the whole situation and know that Michael's actions and inactions were never to harm anyone. Of all the truths told, the most profound truth about Michael is his genuine goodness. I am hoping that Your Honor will hear this from those who know him; his loved ones and his beloved community.

I respectfully plead to Your Honor, for your leniency when considering his sentence.

Respectfully Yours,



Susan Mendlowitz-Belgrade, MSW, LCSW

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United State Courthouse
40 Foley Square
New York, NY 10007

July 31, 2019

Dear Judge Broderick,

My name is Mindy Futersak, I am 47 years old and I am Michael's older sister. I reside in Cedarhurst, N.Y., and I am a Hebrew teacher in Shulamith School for Girls. I am the mother of six children and grandmother of three. I am three years older than Michael and as such, I felt the responsibility of watching over him as we navigated our difficult childhood together. Our parents were very difficult and unavailable to us both physically and emotionally. We had a father who tried to control all our decisions, at times becoming violent if we did not do as we were told and a mother who always put herself and her own needs ahead of ours.

My brother Michael was a very soft spoken, kind child who tried to stay out of our fathers way to avoid his anger and mood swings. As we grew older, I felt very protective over my brother who I saw as never strong enough to protect himself from our very strong father. The abuses went on for years and at times were unbearable to live with. I remember standing between my father and brother the night before my own wedding to prevent my father from catching up to my brother and physically beating him for coming home late after spending the day at an amusement park with our Uncle and cousins. I remember the absurdity of that incident and could not understand how my father would be trying to hurt his own 15 year old son who was only able to come home when the adults he was with brought him home. But Michael never talked back or stuck up for himself. It was up to me to protect him, and that's what I did.

I remember putting my arm tightly around my brother as he wept and tried to comfort him when our parents told us they could no longer live together and were getting divorced. Overnight, we were forced to become the mediators between our parents awful bickering and negotiations. I was married and expecting my second child at the time. I did not have the emotional strength to deal with all the havoc my parents were wreaking on all those around them, particularly our youngest sister Perri, and Michael was forced to bore the brunt of that miserable ordeal. Michael had just met his wife and they were engaged to be married during that contentious time, yet my parents still could not find it in themselves to put their pettiness aside and allow Michael to enjoy this special time of his life stress free. They caused us all tremendous heartache with the hurtful tactics they used to destroy each other and even all these years later my sister and I are still dealing with the anger over the trauma they put us through, but Michael was always the forgiving one, forgiving of our parents' many flaws, forgiving of their harmful actions and forgiving of the childhood he was never afforded.

As we entered adulthood, my younger brother and I became equals, enjoying a close relationship with each other and with the other's spouse and rejoicing in one another's newfound peace and happiness. The turbulent years of dysfunction that we were forced to live through did not crush my brother Michael as it would have done to many. Those painful experiences taught him much about life and how to learn and grow from the challenges thrown your way. My already sweet and caring brother developed his empathy and compassion for others honing his skills of how to use pain as a way to help others. And, as the wheel of life turned, my baby brother became more like my older brother and mentor; he being the first one I ever called for advice, encouragement, or even a just a good laugh. Michael is the first one everyone calls when they have a problem because he is always the best listener who knows how to help others without ever judging them or making them feel bad about themselves. After talking things over with Michael you always know that although he may not be able to fix what is wrong, he will always lift your spirits and make you feel better about it than you did before. Every time there is a new crisis in our family, and there have been plenty, usually with our father front and center, I instinctively call Michael, the only one who can truly understand and he is the one who helps us through time and time again. In his gentle and loving way, he is

the one who is always giving of his time and energy to help others, especially those less fortunate than him, whether it is a family member, a member of the community or even a stranger off the street. Michael is someone who loves peace and pursues peace at every opportunity. He is happiest when those around him are happy and does everything he can to bring happiness to others. He is the backbone of our family and admired by everyone in our community for his kindness, graciousness and huge heart.

My sister who is ten years younger than me has most certainly suffered the brunt of our parents' reprehensible behavior. She is very fragile and has many personal issues including marital ones. I cannot count the amount of times that Michael and I have driven to her home in the middle of the night to try to stop her marriage and family from unraveling any further. She completely relies on Michael for his patience and guidance and he spends endless amounts of time mentoring her and her husband teaching them how to work on their marriage and take care of each other and their children.

Despite many challenges and family dysfunction, Michael has become a model husband and father in addition to always being a model son and brother. Unlike our father, he is level-headed and even-tempered. Unlike our mother, he is giving and selfless. I recall after Michael and his wife lost a second child, born stillborn in Shira's ninth month of pregnancy, Shira wanted to try to have another child. I recall that most of the family thought she was foolish, that they should leave well-enough alone and be satisfied with their six healthy children. I recall that my brother was terrified to try for another child but he told me he would gladly put aside his fears because that was what Shira wanted and could possibly help her heal.

And, in fact, thank G-d, they did have another child, a little girl who adores her father as do her six older siblings, a daughter who leaps into her father's lap at every opportunity. Michael is a doting father who is involved in his children's lives at every step of the way on every level. He understands each child and their unique personality and needs, and he is able to relate to each of them in their own special way. He is also aware of their flaws and helps each of them work on themselves to become better people. He spends so much time teaching his children

how to give selflessly to others, how to always be nice to everyone and most importantly how to live their lives with integrity and morals.

Your honor, over these last 4 years I have watched the brother I love suffer unbearable humiliation, pain and regret over what happened at his company. He has spent so much of his time talking to older and wiser mentors to try and understand how he could have allowed things to happen that are the antithesis of everything he believes in. He is a broken man who has learned the hard way lessons I believe he will never forget for as long as he lives. Michael is by nature an egoless humble person and from the first moment his troubles started he has been engaged in intense self-reflection and working to perfect the character flaws in himself that led to these issues. Incarceration will break an already broken man and will destroy a family who has already endured so much destruction. I beg of Your Honor from the depths of my soul not to take Michael away from us. His wife and children need him. His siblings and extended family need him. The entire community needs him. I fear we will not be able to endure any more suffering and I'm pleading with Your Honor for mercy, compassion and leniency when sentencing my special brother.

Respectfully,

Mindy Futersak

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

July 16, 2019

Dear Judge Broderick,

I am writing this letter and baring the deepest parts of my soul. My story isn't easy for me to tell, as it brings up memories I'd prefer to leave buried but it's a story I have to tell if it will give you a small glimpse of my special brother Moshe whose fate lies in your hands.

I grew up in Los Angeles and was the youngest of three children born into a home of dysfunction, abuse and very little love. Throughout my life from as early as I could remember my brother Moshe was my protector and the only person who I knew loved me and would take care of me no matter what. We grew up with an abusive father who suffers from [REDACTED] and a selfish, narcissistic mother who was emotionally incapable of being there for her children in any capacity. We lived in constant fear of my father's awful temper and mood swings and we learned early on that our mother could neither protect herself or her children from him. Our home was fraught with stress and tension at all times and my happy childhood memories are few and far between. My father eventually left my mother and our family, and we were left literally on the street to fend for ourselves. He had mortgaged the house we lived in without my mother knowing and when he left we were forced to move out because we couldn't afford the payments. My mother was wrapped up in her own pain and was unable and unwilling to deal with me and at the young age of 13, I was left with no one to care for me so I was shipped off to a boarding school in Denver for High School. I was miserable there and got involved in dangerous behaviors to try and numb the pain I was feeling. Growing up, the only person who I knew would protect me and always be there for me was my brother Moshe. I depended on him heavily and he did everything he could to help me through this terrible time in my life. As soon as he got wind of what was going on with me in Denver, he arranged to get me out of there and into

a more stable environment back in Los Angeles. He was only a 19 year old kid himself but he flew to Denver and then to LA to help me figure out my life. He helped my mother get her life in order and convinced her that the safest place for me to live right now was at home. This arrangement lasted for a few years until my mother had enough of caring for me and kicked me out of the house, this time for good.

Once again, it was my brother Moshe who was now married who took me in, and showed me what a real parent should act like. He arranged for me to live by his in-laws and go to college in New York while making sure that I spent every weekend at his small apartment so I could get the love and attention only a sibling or parent could provide. He helped me survive a time in my life that I don't know how and if I would have made it through, without him. I am not exaggerating when I say I would not have survived my teenage years were it not for the fatherly love, support, and care he showed me.

At 21, I married a man who has a wonderful heart, but who also comes from a dysfunctional upbringing and battles his own demons as a result which made for a very rocky and turbulent beginning years of marriage. Neither of us knew how to give unconditionally to a spouse as we were both raised by parents who had no idea what that meant. Throughout the years we've had many ups and downs but each and every time an issue arose between us it was always my brother Moshe who we called to help us get through it. No matter what time of day or night it was that we called him in crisis, he always dropped everything to be there for us. His endless patience, care and acceptance of people despite their flaws made him someone that my husband was able to listen to, take advice from and understand what led to the issue we were having. He would spend hours mentoring my husband and I, showing us like a father would, what a marriage should look like. If not for Moshe, we would never have gotten the tools and support to work on our marriage and create a loving home for our 3 boys which I am eternally grateful for.

Moshe is someone who I have relied on since I've been a young child. He has shaped my life by standing beside me through all of my trials and tribulations and guiding me to safety. He taught

me, and continues to teach me daily, what it means to be a selfless, patient and loving parent as well as a pure and good person. He lives for his family. He is a husband and father like I've never seen before in my life. He lives for those around him and is a true example to us all of what selfless giving looks like; someone with a huge heart who sees the needs of all those around him and will not turn away from a person who needs something. He is a true role model for everyone around him and I pray each day that my boys grow up to be just like him.

6 weeks ago, my family faced a terrible, heartbreaking and life changing tragedy. My precious, innocent three-year-old nephew was struck by a car, and killed instantly. That day, I slipped into a terrible state of shock and didn't know how I would cope with the enormity of this loss. I woke up the next morning, feeling as though I was walking under water. I was crushed and the despair was overwhelming. Once again, Moshe saw how much pain I was in and dropped everything to help me get through it. Moshe is the only family member who is truly able to guide me through the constant challenges that are thrown my way. On that terrible day, he picked me up, drove me to the funeral, and subsequently to the house of mourning, all the while being so supportive and loving, which gave me the strength I needed to go on.

Your Honor, my brother has been the strongest supporter in my life. I have always looked up to him and leaned on him to get through every challenge that's come my way. For the last few years, since his legal situation started, he has been in so much pain over the suffering he has caused all those around him. Yet, he is still such a loving and good person and is always there for me, his family and the community. Nothing will ever change that, because that is the essence of who he is. He lives to help others and bring joy to their lives. But knowing him as well as I do, I feel his pain and know that he is hurting so deeply that I try to resist asking for anything for myself, even though I need him now more than ever.

I watch my good sweet and humble brother sit for hours with his Rabbi's and mentors as he tries to find meaning from this painful situation. He is someone who always wants to improve and fix whatever imperfection he finds in himself. He has always stepped up to help restore what is broken in other people's lives. Now he is focused on repairing himself and for that

which he is responsible. He is filled with remorse and regret for what took place at his business and I know he will take the lessons he's learned from this experience to become an even better person than he already is.

I am proud to call Moshe Mendlowitz my brother, and I am begging for Your Honor to see the selfless and giving person who I grew up with and who raised me. The man who has saved my life over and over again, and who continues to be there for me whenever I call, at all hours of the day or night. The man who is my lifeline and with whom I can't live without. Please don't take him away from us. I need him. His children and his wife need him. We all need him so much and we are sure, should you give him the chance, he will continue to dedicate the rest of his life to bringing goodness to the world and helping others.

With respect,

Perri Unger

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

October 3, 2019

Dear Judge Broderick,

My name is Rosa Gross and I am Michael Mendlowitz's grandmother. Before I begin, I would like to ask for Your Honor's openness to allow a 93 year old woman to express the feelings I have about my beloved oldest grandson who stands before you. Please know that I do so with the deepest respect for both the law and your court.

I was 17 years old when I was liberated from Auschwitz after losing my entire family in that blood soaked camp. I will not get into the horrifying details of what those years were like, except to say that I survived the worst horrors one could imagine. When I arrived on the shores of Canada in 1948 I was a broken orphan with nothing more than the clothing I was wearing. I've seen that everyone handles trauma differently. For me, as I began my life anew, I chose not to expose my dear children to the images that were permanently seared into my mind. I wanted them to grow up free from such a dark history. But one cannot really shelter another from what is too powerful to hide from, and what I learned as I got older was that even though I said nothing, my children knew far more than I ever wanted them to. My grandchildren grew up knowing and sensing it as well. Some of them simply disconnected from it. It is too hard to face the existence of such evil and cruelty. They knew intellectually that by the time I was 17 I had lost my entire large family (besides for one sister) but it is too much to connect to emotionally. My oldest grandson Michael was always unique to all the rest of my grandchildren in this way. Since he was a child, he always had this intense need to connect with me and the trauma I experienced. He was always a very sensitive soul and I never wanted him to feel my pain so deeply, yet, it was almost as if he felt better just hugging me and sharing the burden of my pain. As a little boy he would be content to just sit beside me, squeezing my hand in comfort as my mind drifted to my younger brother who was about his age the last time I saw him. Even when I was quiet, he just understood. He would sit with me a young child tracing the outline of the numbers on my arm memorizing those numbers so he would never forget what I had been through. In later years as he got older, while all the other grandchildren were playing ball in the yard, he would sit with my late husband and his friends to hear the stories of their survival. I would ask him why he wished to hear about such sadness when he could be outside playing carefree and his answer was always the same. He wanted to be sure he never forgot what his grandparents lived through

so he would never take for granted the life and freedom he was blessed to have. Michael has always been someone who does not turn away from struggle, instead he walks closer when he sees a need. His ability to be with me in my pain, even when at times I was silent, made me feel calm and loved. He never seemed to ask for attention or need very much, just for us to spend time together with no expectations. I always found that so unique; such a young boy with so much patience, empathy, depth and kindness.

As Michael grew and matured he remained the same compassionate person who was always looking to lift my spirits. When I am filled with sadness, which unfortunately hits me more than I would like, he sings to me. He knows the joy it brings to my heart to hear him sing; with a voice so similar to my husband who passed away 23 years ago and who I still miss so much. Michael's voice is transformative. It seems to bring my mind to a very beautiful and calm place. When I am with Michael, I feel that we are inextricably connected. It has not been easy for me in my life to become close or attached to people. The loss of one's entire family, hardens you and makes you never want to love or become close to anyone again. The fear of any more loss can overpower any other feelings inside you. But with my grandson Michael, it was impossible not to feel attached and connected, and so I am and have always been very deeply attached to him.

Several years ago, when my family felt it was no longer safe for me to live alone in my home in Montreal Canada, I moved to Los Angeles to live with my daughter, Michael's mother. It has not been an easy transition and living with my daughter and her new husband has been challenging. They get frustrated with my constant needs and I often feel very lonely there. But I know this is the safest place for me to be so I make the best of it. The last few years I've been spending every summer with Michael and his family in New York which is something I live for all year. It means the world to me to feel a part of a family like his. They make me feel important and loved. They make me feel like I'm doing them a favor by staying with them. At my stage of life, even though I am thank g-d in good health, I know that it is challenging to have me live in their house. The kids move at a fast pace while I move slowly. They speak of current issues while my hearing is declining and it is hard for me to keep up with the conversation. They are surrounded by community who love them dearly and are in and out of their home. But somehow, they make sure that I feel like an integral part of their lives. The children sing and dance with me, take me for walks and bring all their friends over to hear my stories. Michael has made sure that they include me in everything. There is never a time when I feel like a burden to them, in fact, they make me feel like I am the most important person in the world and there is nothing they won't do to make me comfortable and happy. I know that Michael has instilled that in his children as they have seen how he's always treated me and learn from his example. Michael also makes sure to come visit me in LA several times during the year and brings his family to visit me every mid-winter break so we could spend quality time together. I know there are many more exciting places his children's friends go to on vacation, but each year as they move into our house for vacation

they make me feel like there's no other place they would rather be than with me. They come with me to the senior center I go to and meet all my friends there and they take me to museums I don't get to visit otherwise. They take me out to dinner and their entire trip is revolved around giving me a good time. I wish I was strong enough to travel to New York more often to see them but as I get older travel becomes more difficult for me and as much as I would love to live with Michael and his family permanently as they beg me all the time to do, the winters in New York frighten me and my doctors feel the Los Angeles weather is better for my health.

My children have tried to protect me from what was going on with Michael these last few years but there were too many tears shed for me not to notice and although my hearing isn't what it used to be, I have heard enough to know the suffering he and his family have been going through. Until recently, I did not let on that I knew anything since I saw how badly Michael did not want me to be burdened with his troubles. Each time he sang to me with his big smile, he thought I was fooled, but I know him better than he knows himself and I could hear the pain in his soul even when he thought he was hiding it.

So now I know the truth and I told Michael that as the matriarch of my family, I must be allowed to share my feelings and help Your Honor see the full picture. I am grateful to still have my sensibilities, as I know many people my age have a fragile grip on that. I have read about and [REDACTED]

[REDACTED]
which is something that frightens me terribly. [REDACTED]

[REDACTED] So I am writing to plead to Your Honor for Michael's family as well as for myself.

I understand that Michael was found guilty by a jury. I could only imagine that they must not have had the opportunity to get to know him. If they had, it would not have been possible for them to have found him guilty of trying to harm another person. I don't know all of the details but I do know Michael. He has told me that he used poor judgment and trusted his partners too much without questioning things and thinking for himself. He told me how much he regrets not having seen what he should have seen and for allowing this to happen. Knowing Michael as well as I do, I see how this terrible situation came to be but I also know that Michael is someone who will learn from his mistakes and never allow something like this to happen again. He will not speak poorly of all those who worked with him and knew the truth but instead betrayed him for their own benefit, because he is so religious and careful with what comes out of his mouth. But I can see such profound hurt in his eyes that it hurts me more than I could describe. I am hoping and praying, Your Honor, that you have seen in Michael, the goodness that the jury unfortunately had not been able to see.

I confided in my doctor about how upset I am over what Michael is going through and [REDACTED] I have over the thought of G-d forbid losing him. He answered me honestly. He worries that my [REDACTED], if I am to lose Michael to prison. The mere thought of captivity makes me weak with fear. Why do we not have more enlightened ways for someone to recognize their mistakes? Have we not learned at this point in the world that locking people away and taking away their dignity is not the path to a healthy solution? It just leaves a path of destruction, pain and trauma. I know my grandson and I can tell Your Honor that he is not capable of hurting others knowingly. How can a person who wakes up every day with a mission to help anyone in need, hurt another? It doesn't matter who it is, young or old, Michael always jumps to help. He has always been that way and continues to be that way even as he is hurting so much himself.

I have been to the High Holy day services when Michael led the congregation as Cantor. I wish Your Honor could experience this. His voice connects with G-d and as it does so, the entire congregation is lifted to connect as well. It is a blessing to behold. How can a man who can inspire so much beautiful connection to spirituality, as powerfully and beautifully as he does also be capable of harming others. I can tell you with absolute certainty that Michael would never intend to harm others.

I was robbed of my childhood. I know what it means to be separated from a parent, even though the circumstances are different. If the only way the children will see their beloved father is to walk through locked and cold metal gates, to sit in a setting that controls their every interaction, they will lose the relationship that nurtures each of them everyday. Michael is a very hands on father to his 7 beautiful children and is such a large part of their upbringing. I believe it is in Your Honor's control as to what penalty you impose on Michael and I beg you to consider my great-grandchildren. Please don't take their father away from them. They are innocent, sweet and gentle children and the damage will be irreparable. They will never feel whole again which I don't think I could bear to watch.

As for myself, I will never see my grandson again if he is G-d forbid incarcerated and that is just too much for me to handle. I don't know how many years I have left on this world but I yearn to spend the last years of my life together with those I love most. I am asking Your Honor to find another way to sentence my grandson. Please allow Michael to remain at home with his family and to make amends through community service where he has the ability to be so self-sacrificing and where his contributions to making the world better and will best serve society.

Thank you, Your Honor, for allowing me to express my thoughts and feelings and for taking the time to read and consider my plea.

Yours most sincerely,

Rosa Gross

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

I am Michael Mendlowitz's mother-in-law. My name is Karen Davidson, I was born in 1955 into a home already fractured, a father whose 3 brief reconciliations resulted in 3 younger siblings in need of care, with a mother who, when not downed out on valium, swung from violent rages to charming, while always suffering from paranoia and delusions. At the age of 10, my father left for the last time explaining "he could not live with her because she was insane... but not committable." I as one of his oldest 3 were told to "take care of the little ones and you have my office number if you need to reach me." She was eventually committed, long after we survivors had escaped "childhood".

I am including this very personal information about myself as I attempt to describe my beloved son-in-law and the very deep and close relationship we have. While he is my daughter's husband and the first of my 6 "in-law" children, he has been my son for over 20 years.

He was a twenty-two-year old kid taking care of his fragile younger sister, while trying to get his [REDACTED], abusive father to finally grant a Jewish divorce to his very self-focused mother, after their civil divorce. He was going to college and had been living in his yeshiva dorm from the age of 13. His parent's marriage and financial lives were unraveling during his teen years and he was the one everyone leaned on, as the only "man" in the family. He had worked hard to be the best student, the best son, the best brother and was trying to find a girl with a family that would see "him" and not his family baggage. We were lucky enough to see this fine young man for who he was.

When he walked into our lives, I believe my soul recognized this "childhood survivor". I saw how life had shaped him into a gentle, kind, giving young man. He was able to share the weight he had carried for so long and we were able to give him the stable family he never had. Together with Michael, we worked hard to get help for his mother, moved his little sister into the room in our home that his new bride (our daughter) vacated and eventually helped her marry and start her own family.

He was exactly what my 19-year-old, strong, very sure of herself, daughter needed. He was softer, kinder, giving and always open to help anyone he could. He brought that out in her and showed her that there is so much good outside of the "four-block" radius in Brooklyn, where she was raised.

Together they are two halves of a whole and I have watched them overcome so much tragedy and challenges over the years that writing and remembering it all has not been a dry eye event.

Their first child conceived (my first grandchild) died in the ninth month while they were home for my next daughter's wedding. I cried while they gave birth to a perfect full-term baby girl, buried her, then dressed for their sister's wedding. I watched how they were able to be strong for each other, put a smile on their faces and comfort everyone at that wedding. I listened as they repeated all night "Mazel tov on the wedding, looking forward to sharing more happy events *in the right time with you*, because everything g-d does is for the best and even if we can't always understand it, we know that he loves us".

The years went by, they moved from an apartment in Baltimore to a house on Long Island with two small children. I watched them grow as a family, giving so much of themselves to their children and the community. Michael was the same warm, gentle, humble person even as the community recognized him as someone to look up to, a good man.

From, 2008-2012, life seemed to be good. CPS was growing and stable and Michael believed he finally had some middle managers that could lead, and he could focus on developing a POS model that he knew would be the future path of the payment processing industry. In 2012, he hired an "experienced new sales manager," Rick Hart, from First Data. Rick ran his team with a big personality, hiring and training, taking most of the day to day salesmen interaction off Michael. He had Mendy as another manager and every department seemed to have a point person in charge.

I know this first-hand because my office was directly next to his and we discussed business and family matters daily. I was also aware of all the personal, community and family challenges that contributed to him taking his focus off his business, just as it began to grow exponentially. This is admittedly his responsibility, he and our entire family has suffered dearly for this mistake.

From 2012-2014, Michael was very distracted. Michael's daughters' school, with over 1200 children, faced a leadership and financial crisis and enlisted his help as they struggled to keep it from closing. As his children's education was paramount to him, Michael dove in to try to help in any way he could. This commitment consumed him.

Michael & Shira sold their starter home and moved into my house saving and then building a large enough home for their, almost complete family. (Shira was expecting their final child, a second son).

In 2012, tragedy struck Michael and Shira for a second time. Just 2 weeks from her due date her baby boy's heart just stopped beating. Once again, I watched this brave couple go through the pain of burying a child. This time it was all so much harder ... they were comforting their devastated children with "everything g-d does is for the best and even if we can't always understand it, we know that he loves us" but this time, my once strong daughter, sinks into depression. I watched as Michael is both mother and father to his six children and a patient loving husband to my broken daughter.

He was the only one able to help Shira process this difficult loss and it took months until she was able leave her room and begin to function again.

In 2013 they moved into their new home and with fragile optimism decided to risk another pregnancy, "because they need to teach their children and remember themselves that life goes on and all that g-d does is for the best."

Shira and Michael put their faith in g-d, their trust in a team of high-risk specialists and for 8 months their lives had the added stress of daily injections, hospital monitoring, prayers and fear, until their healthy baby girl was prematurely delivered weeks before her due date.

In 2014, the family was finally in their new home and the sadness was beginning to leave them.

CPS was now too big for the offices and Michael was looking at buildings with real estate people, busy discussing floorplans with builders while trying to add POS services to the offerings from CPS. He was having increased health problems and spends weeks immobilized with sciatica issues. He was stressing over the rise in mistakes and complaints at CPS that he was beginning to notice. Our discussions included his efforts to get ahead of things and I remember him saying he was constantly feeling like he is "playing whack a mole". My business was also expanding at the time and we both lamented how hard it was to find good employees. He told me that for every 10 people you hire 1 person will work out and he was starting to realize that he was not up to the task of directing more than a few employees.

His girl's school administration tasks had become a constant second job on his plate. He was still giving to other community organizations all while still being the very hands on loving father to his 7 children.

As a childhood survivor myself, I understand Michael's need to help where needed as an instinctive reaction to gain control of what he could not control growing up. It led to an over-committed list of responsibilities. Unfortunately, his need to please, to keep those around him happy, his drive to keep the peace, his non-confrontational nature dovetailed into Orthodox teachings as very positive attributes (as opposed to fatal flaws for a CEO):

- 1) *"Dan Le-khaf Zekhut - Judging Others Favorably"*: Michael was taught to always judge a person as having good intentions, always give the benefit of a doubt, he was taught to trust in the good in people.
- 2) *"The Midrash says the entire Torah is based on the value of peace. A Jew must run after Shalom"*: Michael has always run after peace without exception. His aversion to discord, born from childhood abuse, was reinforced and positively framed by his religious training.
- 3) *"The power of Teshuvah"* the power of second chances and a clean slate is a tenet in his religious world yet not solid best business practices.

Michael's downfall was not due to greed or avarice. It was the crime of letting his ego blind him to his own inabilities, weaknesses and flaws; the crime of believing he had the skill to build and manage this organization with a light touch, of trusting in the good intentions of people and not verifying them. These are his crimes; he knows them now and he is tortured by his responsibility in what has happened. He and his entire circle of family and friends have suffered, and he feels the full weight of that pain.

Two weeks after the government agents came into CPS (July 2015) Michael began a four year sentence that stripped him of his good name, his income, his ability to provide for his family, wiped out anything he and his wife had built financially, and destroyed his faith in his own judgement. While it has shaken and humbled him every step of the way, he and his wife still tell their children that everything is for the best and this must be happening because g-d has a better plan for the future.

The thought of the punishment they have suffered not ending with mercy from the bench is too much for me to bear. I know it will be too much for my daughter to bear, she has had to be so strong for her children and for her gentle sweet husband and she is now so brittle and fragile. I believe if Michael is separated from his family, that what is left of Shira's strength will crack and she will sink back into a depression, which she will not be able to get free of. What will happen to their family? What will happen to our entire family? To everyone who has believed that g-d is good and kind and that bad things can happen but in the end it all works out for the best?

Michael was determined to give his children a home so different than what he had growing up. As a father, he is the warmest, most involved and loving parent I have ever seen. He is so close and hands on with each one of them, that the fear of losing him from their daily lives has been manifesting in each of my sweet grandchildren with physical and mental issues since this began. He has had to watch and reassure them that everything will be fine knowing he has caused them such fear. This has been a torturous punishment.

Michael has lost everything, but the worst has come from watching and knowing the pain, the tears, the real trauma he has caused his family, friends and community. So many people are bewildered, disappointed, bereft, many are torn apart and angry. We have family members who are now questioning their lifelong beliefs in fairness, justice and most importantly g-d's existence. These are 30-year-old fathers and mothers that are in crisis watching their beloved and gentle brother facing a sentence that could break him physically and mentally, that will crush his wife and children and serve no possible good for anyone.

I am 64 years old, have worked my entire life and have mortgaged or sold everything I own to help them survive these past 4 years. I thought that having survived the violence and pain of my youth, I was tough and could take anything but the 4 years of this process, the trauma of the verdict and now the fear of more pain has me [REDACTED]. We are all so disillusioned and broken by what has happened. I know

firsthand that Michael feels the full weight of responsibility for all of this. His remorse is palpable! His sadness visceral! His pain is excruciating.

Please Your Honor, we have all been hurt so much. I do not think we can take more. I know some of us will not survive intact if Michael is sent away. Please understand the realistic fear I have for my daughter and her children.

Please hear the prayers that his children are crying. Please listen to all the pleadings of a community of people who know and love this man. I am begging you to understand all he has already suffered and question any possible good that would come from sending Michael away. Please weigh punishment against all of the misery to so many it would cause. I beg Your Honor to rule on the side of leniency for my son-in-law. He is genuinely such a good man and as he has lived his entire life in the service of his belief that everyone deserves a second chance to make amends, to do better, I plead to please extend that to Michael as well.

With deep respect,

Karen Davidson

July 31, 2019

To: The Honorable Judge Vernon S Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York NY 10007

Dear Judge Broderick;

I am Michael Mendlowitz's father-in law, and have been a practicing CPA in the state of New York for forty years. I have a very personal relationship with Michael Mendlowitz, but allow me to write this letter in as a business reference. I was the controller of Commerce Payments Systems for six years and therefore worked directly with Michael Mendlowitz concerning all financial matters.

I also attended the trial in its entirety and would like to direct my remarks toward an incident that was brought up at the trial, which will show the quality of Michael Mendlowitz as a person and as a boss.

At CPS, I handled the processing of all payroll matters. An incident occurred in 2012 with an individual (Mark Greenblatt) who was very upset about his personal tax return. After filing, Mr Greenblatt was informed that he owed a large sum of money for taxes. One morning, he came into work and burst into Michael's office irate over his tax situation. Michael called me into his office and after looking into the reasons for the under withholding of tax for Mr Greenblatt, he was informed that his w-4 was not filled out correctly. This did not pacify him and he proceeded to go after me in a physical way, punching me in the face and knocking my glasses off. Michael stepped in to try and calm things down, and, on his own, suggested that the company loan Mr Greenblatt the \$10,000 and set up a payment plan of \$100 per pay period.

Over the six years I worked there, I observed that Michael Mendlowitz was a very kind and giving boss. He cared about his employees and trusted them. While in some cases his trust was misplaced, it is his nature to believe in people and minimize confrontation.

On a personal note, I have known my son-in law, Michael for over twenty years, and I deal with him daily in all sorts of life experiences. He is, without a doubt, a very loving, honest and trustworthy person, who I love as I do my six other children. Despite having made mistakes, he is a good person and so many in our family and community rely on him. I respectfully request your honor consider leniency in this case.

Sincerely

Michael Davidson

The Honorable Judge Vernon Broderick,
Thurgood Marshall United States Courthouse,
40 Foley Square, New York, NY 10007

Dear Judge Broderick,

My name is Henni Greenfield, I am 33 years old, a married mother of 5 children and a middle school teacher as well as a Speech Language Pathologist. I'm an active member of the community and volunteer by cooking meals monthly for Chai Lifeline, an organization supporting families with children battling cancer. I have also worked as a volunteer counselor in their summer camp for kids with cancer. Seeing the intense pain of a parent trying to explain to a five year old why she's losing her hair, has given me perspective on what's really important in life. How the small kindness of a home cooked meal from a stranger can be just the lift needed to face the next day's medical battle. Since I was a young girl, my role model has been my brother in law, a man who showed me how to reach beyond myself and spread kindness in so many meaningful ways.

Thank you for allowing me to write this letter on behalf of my brother in law Michael Mendlowitz, who is set to be sentenced. Michael has been a big brother to me most of my life, since he joined our family when I was 9 years old. He has always been a kind and giving person and the first one myself or my 6 siblings would turn to when we needed help. With both our parents working full time in demanding jobs, Michael and our oldest sister Shira recognized the void of attention in our home. While most newlyweds are self-focused, Michael and Shira were anything but. I recall spending

many long weekends squeezing into their small Baltimore apartment with my brothers. We knew the Amtrak and bus route schedule by heart! Especially as their family grew and they had their hands full raising my adorable young nieces and nephew, they always reached out and welcomed us in.

Michael is someone who connects in a genuine way with people because he makes them feel they matter. He is an eternally optimistic and warm person who told me so many times over the years "everything's gonna be ok". Especially when I was dating and faced the inevitable ups and downs, rejection and heartbreak, Michael would encourage me to hang onto the belief that everything was part of a plan and would be for the best.

When I struggled to hold down a job and pursue my degree as a 19 year old, he and Shira were the first ones to beg me to come live with them. Considering the cost of rent and food I could have felt bad being unable to make it on my own, but they made me feel I was doing them the biggest favor! Having lived in their home, I got to see what my brother in law was about in a real way. His calming presence and involvement sets the tone for their family. I think back to hearing the bedtime stories that he would invent that would have his little girls laughing so much Shira would have to remind him it was supposed to be bedtime! He has a way of connecting to his children on their level that makes them feel so understood. As I write this I cannot hold back my tears contemplating how much he means to each of his kids and how they would suffer without him.

Michael is a soft spoken and gentle person who always taught me to believe in the power of kindness and the good in others. His parents went through a bitter divorce when he was a boy and despite not having an easy childhood he remained a positive, warm and loving person committed to giving his kids the home he never had. He is really the one that holds them all together, especially when they have had to face devastating trauma. When their first baby girl was a stillborn after 9 months of anticipation, hopes and dreams, the shock was paralyzing. Although Michael was crushed and shaken himself, he was the support my sister needed to recover. His gentle, loving care of her coupled with his deep faith, gave her the strength to move on.

Then a few years ago, for no apparent reason, disaster struck a second time with a full term stillborn little boy. We were all devastated. I remember seeing Shira retreat into herself not wanting to leave her room in the weeks that followed, as the reality of an empty crib after months of waiting hit home. I had never seen her so sad in all of my life. The only person who she could talk to about her grief and share her pain with was her husband. Michael helped Shira hold onto faith that there is a bigger picture and a plan even though we can't see it right now. The strong bond my sister Shira has with her husband ultimately was the reason she was able to get through the overwhelming sorrow, emptiness and heartache. Michael has an amazing ability to help restore what has been harmed and broken. I have seen him in numerous ways, be the one to walk into the fire of life and try to soothe a situation.

The past 4 years have been the most challenging and painful for Michael. Overnight he went from being a person who could help others to needing support from family and friends just to feed his kids. His assets and business were wiped out.

Most difficult of all is the psychological distress he is experiencing seeing his wife and children, who are his whole life, having to suffer. Their fears, distress and worry are the worst thing he could endure. He has had no rest from feeling responsible for the pain his family is going through. His children especially have been affected. My [REDACTED] niece now suffers from [REDACTED] and I shudder to think what [REDACTED] would ensue from her father being incarcerated.

Each one of the kids has a sweetness to them, a positive outlook on life because of the warm and nurturing home they are growing up in. But Michael is so critical, he brings that calm presence that grounds them and helps them feel safe. Without him these 7 children will be in a broken home and at such critical ages the damage could be lifelong.

Your Honor, I know my brother-in-law since I am a child and I know from the depths of my being, that Michael's mistakes were not due to malicious intent or a desire to harm people. He is a very easy going and trusting person. When he joined our family, for years we joked about his "out of town" upbringing and his slow way of dealing with things as compared to our fast pace New York mentalities. Observing Michael now, breaks my heart because it is so clear that he is consumed by unending regret for his failure to manage his business more carefully and to see it crumble.

Yet with all the challenges he is facing, Michael, and his wife inspired us to reflect on who we are and grow as people. The many friends and neighbors, devastated and bewildered, who know Michael, know his kind heart and good nature. In an attempt to ease our suffering, Michael has suggested we take this time to make meaning

and to focus on personal growth. He encouraged us to begin a learning group via whatsapp on a book called: "Chofetz Chaim: A Daily Companion-The Power of Speech". The book is a Jewish ethics guide that deals with proper speech; How careful one must be when sharing information to ensure first that it is accurate, unbiased and free of any exaggeration or personal motivations. It emphasizes the harm we can do by focusing on the negative of others and the danger of gossip. Michael took this ordeal as a message to work to better ourselves in how we treat others. Each day, for the past three months, twenty of us have learned and continue to learn a daily lesson regarding slander, hearsay, and the rules of how far one needs to go to avoid gossip and baseless negative talk. It has taught us to focus on the good in others and consider the power we yield with the words we say; how words can build people or destroy them. We turned to prayer and we are trying to do good deeds and spread kindness. As painful as this whole process has been, Michael and Shira have moved us to try to use this hardship to come out as better people. Michael has asked us to focus on bettering ourselves as a way to find meaning in this crisis. He is an inspiration even in the face of all of this.

Your Honor, please, I beg you to have mercy on him, his wife and on his children and all of us that love him and rely on him. He has already suffered greatly. I truly fear that Incarceration would destroy what is left of his sense of self. He has true remorse for the mistakes he made and sending him to jail would take away a devoted husband, father, brother and friend. I worry it would completely destroy him and his family, especially his incredible children, each of whom is so attached to their father. I beg you, Your Honor, to please see the good in Michael. Michael is a gentle, kind

hearted person and despite everything he still sees the good in humanity.

Yours respectfully,

Henni Greenfield

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square, New York, NY 1007

September 20, 2019

Dear Judge Broderick,

My name is Joe Davidson, I am married to my loving wife Deborah and a father of 5 wonderful children ranging in age from 14 down to 5 years of age. I am Michael's brother-in-law which makes Shira, his wife, my sister. I was one of the familiar faces in your courtroom that you might have seen throughout the entire trial. I was asked to write a letter on Michael's behalf, but I have actually been suffering from what feels like PTSD from the 4 weeks of his trial and I was not sure I could emotionally handle it. I knew he would have people lining up around the corner to vouch for the kind of person he is. I changed my mind in the 25th hour, since I felt it might be therapeutic for me to express myself in this letter and recount what transpired over the last 5 years. I also pushed myself with the hope that if you end up taking one sentence from my letter and into account in showing leniency, then It will be worth the emotional toll to my head.

Growing up I was a difficult child that went to 5 high schools in 4 years. I have always had issues following the rules and was never good at opening-up to people. I am stubborn by nature and when I feel I am in the right there is almost nothing that can move me. Over the years Michael slowly chipped away at my stubbornness and instilled within me the concept that being right should not always be the end all. He taught me that being right is the easy part, the hard part is meeting the other person in the middle when you know you are right. It took years for him to get that message across, but I can tell you that it has changed me.

Michael's passive good hearted nature, in my view was his own worst enemy. I am of the belief that you trust no one until they have earned your trust. I am by nature untrusting and I approach life always wondering how the next person is going to take advantage of me. Michael is the polar-opposite. Michael sees good in everyone, if someone does him wrong, no matter how evil it could be, all they would need to do is apologize and Michael would be there for them. I witnessed example of this trait daily when Commerce Payment Systems was in operation. I had an office in the same building as CPS and I interacted with his employees casually throughout the day. I was in the office when Mendy Greenblatt punched my dad in the face breaking his glasses and cutting his face because he did his withholding taxes wrong. I was there when Michael did not fire Greenblatt because he apologized and cried that his kids would go hungry without his job. Personally, I would have called the police after that assault and pressed charges but that is me, it is not Michael.

Michael's good nature and warm heart comes out from the first moment someone talks to him. I know if you sat in a room with him for 5 minutes you would understand where all these letters are coming from. Michael would never intentionally take a penny that did not belong to him and is always the first guy to help someone out. All of his employees at CPS were aware of how kind, straight and good he was. I was with him in his conference room when he hugged his attorneys AFTER the guilty verdict and thanked them for their hard work and told them they did their best. I know if that was me (god forbid) I would have been livid with them but that is not his nature. The fact that a witness can say on the stand that Michael raised his voice and cursed at him enraged me. I have NEVER in my life EVER heard Michael scream or curse at anyone. Not his kids, not at family, not his friends and not even an enemy (which I don't think he even has one). Just to put some emphasis on who Michael is, Michael went into business with his dad about 15 years ago. His dad literally stole his business and Michael had to start all over again from scratch. Michael had 2 kids at the time and didn't know how he would provide for them. He did not speak to his dad for years, the moment his dad apologized he forgave him just like that. I would have never spoken to my dad again if it was me.

Four years after the raid most ex-employees were not looking to get back involved and come forward in his defense. The ones that wanted to help were terrified to get involved because they knew that they could be targeted by the government. Most put their head in the sand and believed this nightmare would end well without them disrupting their new job schedules. They were wrong and that is something that they will have to regret on their own.

I was told your honor will try to take into account his family and what impact this will have on them. I have seen first-hand what it has done to his family over the last 5 years. I am 100 percent certain that some of his kids will never recover fully if he is separated from him now after seeing the changes in them just in the last 5 years. Even if only one child is damaged beyond repair from this, is that not one too many?

The Last 5 years have been a living hell for Michael and his family. Michael not being able to get a job, Michael having anxiety attacks and fighting depression. Michael not being able to mentally fully focus on his wife and children while they are all going through this traumatic experience with him. Michael spending hours and hours preparing documents for trial and second guessing himself as he relived the day to day at CPS. His children have watched this take such a toll on their beloved father and mother, it has impacted each one no matter how hard their parents and our family has tried to keep their lives stable.

I have seen firsthand how Michael has been mentally and physically incarcerated from that day in 2015 through the 6:30 am arrest with a day spent cuffed and shackled to the next 2 years preparing for a trial that was too long by 4 weeks and too short based on the verdict, by a lifetime. I was there the day after the FBI raided CPS and saw how

Michael didn't understand what was going on, kept asking why the FBI was in the office. I was with him when he kept asking me "why hasn't the government called me, so that out I can answer any questions they have". He truly believed that they would reach out to him and give him a chance to explain that this was a misunderstanding. For 5 years he waited for a call in order to prove that mistakes were made, not criminal conspiracies.

This has been a nightmare for all of his family and so many others who know and love him. The entire family has been literally locked up on house arrest for the last 5 years. There are those people in our community who have never met Michael, yet believe nobody innocent is arrested, nobody is convicted who is innocent, they are naïve as we were.

His oldest daughter has not had a single person ask her for a date since she come of age and she has watched and danced at so many of her friends' weddings over the last two years. This fact alone means that his oldest his daughter might not get married if he goes to jail and I hope is yet another reason for your honor to show leniency. Should she suffer by not being able to start her own family? His only son is just now getting to the age of dating, will he have to wait also to start his life and family?

I hate the way our community works but unfortunately that is the community they live in. No one will consider these two incredible young adults if Michael is locked up. I also truly believe that if Michael goes to prison, he will never be the same. I know that this ordeal has changed him and if not for being able to see his family and draw strength from their presence he would not have survived. Sending him to prison will destroy him and that good-hearted person that we all know.

Judge Broderick, I know that an aspect of incarceration is to have the guilty party reflect and understand what they did was wrong and that they should change their ways. I also know that the guilty party needs to get punished for what they did even if it was not intentional. If you end up taking one thing from my letter, please know that Michael does not need to be locked up for him to get that message or change. I promise you that Michael has been punished and tormented for over 5 years. I have never been surer of anything in my life. My family and I have seen firsthand the pain and suffering he and his family has had to endure. Mentally, Michael has been incarcerated since the day the FBI raided and shut down Commerce. The mental anguish, anxiety and depression has been going for over 5 years. have been at his side trying to keep him on his feet mentally and many days, physically. All I have heard and seen is pain, suffering and remorse. I was with him on the train every morning on his way to trial and watched him on numerous occasions burst into tears and start shaking. I have watched how he would not want to come out of his house and how he would lay in bed depressed crying.

I wish there was a way you could sit and talk with Michael prior to the sentencing and ask him some questions to get to know him and see what he is about. See from your own

eyes what I am sure anyone who knows him is saying. Please take my words to heart and consider what I have told you today. From what I have heard about you, you are a judge that will go the extra mile for a defendant and really try to understand his situation. I hope this letter serves a purpose and makes an impact on you, and moves you to be merciful.

Respectfully Yours,

Joe Davidson

Sol Reich

Lawrence, NY 11559

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

September 11, 2019

Dear Judge Broderick:

My name is Sol Reich, and I live in Lawrence, NY with my wife and our six (rambunctious) children. I work as a marketing executive in a small Long Island-based boutique agency. I am an active board member in my community's largest synagogue and I am a volunteer chaplain. I provide spiritual counseling and support - and I play guitar and sing - to our community's nursing home residents, hospital patients and homebound individuals in need of guidance and a listening ear. But first and foremost, I am a family man.

And it is about a close family member that I write to Your Honor today.

My wife Adina is the sister of Mrs. Shira Mendlowitz, wife of Michael Mendlowitz, technically making Michael my brother-in-law...but for all intents and purposes, Michael is my brother and my best friend.

I am pleading with Your Honor to show leniency and mercy to my beloved and cherished brother Michael.

I've known Michael for over 25 years, since we first met in college. I know him very well. He has always been a good person, a decent man, a hard-working man - a religious, spiritual family man of honor, good morals, kind words, and a man of gentle, trusting and sterling character. His seven wonderful children - all treasures and impressive, good children - are seven excellent testaments to his fine character and morals, as the apples indeed do not fall far from the tree.

I've been intimately close with Michael through almost every stage of the adult human life cycle. We studied together in school. We dated (sisters) at the same time (Michael and Shira married first, and he vetted and approved me, paving the way for me to build my own beautiful family). We were married a year apart. We've each had our respective children pretty much in tandem (our children - first cousins with each other, are all similar in age and very close). We've always lived within a few miles from each other. We've celebrated together countless birthday parties, bar /

Sol Reich

Lawrence, NY 11559

bat mitzvahs, siblings' weddings, countless holidays, our in-laws' divorce (yes, we celebrated that too!) vacations and life-cycle events. We've even worked together (he has provided invaluable help to me on a few of my work projects over the years). Needless to say, we are exceptionally close. And in the almost three decades that I've known Michael, I can't recall ever hearing him raise his voice in anger, speak negatively about someone, tell a lie or try to cheat or steal from anyone. On the contrary – Michael is one of the most soft-spoken, genuine, caring, honest and scrupulous people I know. And lest Your Honor take what I write with a grain of salt - one might be tempted to say that I write all this as a concerned and frightened brother – all Your Honor needs to do is read the countless other letters, interviews and testimonies of family, friends, community members, business associates and colleagues from across the wide spectrum of Michael's social and professional life who vouch for his good character and charitable and giving disposition.

One of Michael's greatest virtues is that he consistently puts others before himself. I have seen and experienced Michael's selflessness first hand, donating significant time dispensing valuable advice, and practical and moral support to people and organizations in need.

The day before our wedding, Michael and Shira experienced a world-shattering tragedy – the late term stillbirth death of their first child. It would have been completely understandable – even expected – for Michael not to be able to celebrate with us the next day at our wedding. But that's not the man who Michael is. Not only did Michael come and celebrate – he came and elevated our joy by dancing with me so that there shouldn't be even a minute pall of sadness on what should be our most joyous day.

This ritual dancing engenders feelings of unity, love and joy for the newly married couple and comes from a place deep in the soul. I don't know how Michael was capable of doing this but he somehow found the strength to put his own grief aside in that moment of devotion to us and he uplifted us in a way that is hard to describe. He is a man who puts others before himself time and time again, even when it should be unfathomable- perhaps impossible - to do so. Michael's ability to give is above and beyond anything I have ever known.

A close mutual friend of ours, Misha Rapaport, was in a terrible accident that resulted in a traumatic brain injury and grievous bodily injuries. For many weeks – perhaps months - Michael dedicated hours and hours of his time with Misha, working to nurse him back to mental health – visiting him daily, singing to him and pushing his wheelchair on long walks. Michael has also accompanied me many times to hospitals when I visit sick and ailing people in my capacity as a volunteer chaplain, and he sings with me, consoling the sick and less fortunate.

Because I love Michael, I look at his public shame and the ruin of his personal, financial and professional life, and I feel his utter pain, shame and degradation.

Sol Reich

Lawrence, NY 11559

Once upon a time, community institutions, leaders and business people alike came to Michael to benefit from his good sense, sage counsel and sound business advice, which he selflessly dispensed pro-bono to anyone in need, without a second thought. Now, his phone is silent.

I look at his loyal wife Shira and his seven sweet, fragile young children - and I palpably feel their fear, anxiety and horror at the thought of losing him - for any amount of time - for he is their rock, their sustenance, their emotional pillar - their sweet and loving husband and father, without whom they simply wouldn't function.

I sat in Your Honor's courtroom throughout the trial, and I could not help but observe and notice that Your Honor is a good, kind man and a fair judge. I beseech Your Honor for mercy and leniency for my brother Michael. I recognize that Michael has been convicted of a financial crime, but I still can't begin to reconcile that fact with the Michael we all know and love. The criminal activity for which he was convicted just doesn't sync with the man we all know Michael to be.

I am hoping that you will take my thoughts - and the thoughts of countless others - into consideration when it comes to Michael's sentencing. And I pray that Your Honor will bestow kindness, goodness and mercy upon my beloved brother-in-law.

Thank you so much for your kind consideration. May God bless Your Honor with continued good health, wisdom and success on all fronts.

Respectfully Yours,

Sol Reich
Lawrence, NY

Matt Davidson | [REDACTED] | Valley Stream, NY 11581 |

September 9th, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
440 Foley Square
New York, NY 1007

Dear Judge Broderick,

My name is Matt Davidson and I am Michael Mendlowitz's brother in law. When I heard Michael Mendlowitz was found guilty of a crime and will be appearing before you for sentencing, I knew immediately I needed to have my story told.

I am now 32 years old; I have a loving wife and a warm family of 3 beautiful children who my wife and I try daily to instill with a firm sense of right and wrong coupled with an upstanding code of morals. I imagine an outsider view of my family would be that as close to the American dream as possible: 8-6 job running a small manufacturing company, wife at the bus stop with the kids each morning, home owner trying to save enough money to redo the patio etc. But often when people see a family in the present, they can't imagine the incredible individuals it took to get the adults running that family to where they are today.

When I was in high school life wasn't as picturesque as it seemingly is now. As the youngest of 6 children with a brother who had a tremendously rebellious upbringing, I showed signs of following suit as young as 7th grade. While some might characterize my school suspensions, skipping class and general rebellious nature as child machinations, to my parents it was clear I was on the fast track towards an unscrupulous future. Despite my hard-working parent's best efforts, my young childish nature, coupled with wanting to emulate my brother led me to plot to be put into an out of town boarding school for kids labeled "at risk". In 8th Grade I was permanently expelled from my school before the school year was finished because I had been cutting class too often. My plan to be shipped off to "freedom" in a school with likeminded kids was in full swing. My plan in retrospect wasn't as diabolical as it seemed from the childish glasses with which I viewed them, due to the fact that my parents had been planning to send me to such an intervention-oriented school the moment I showed signs of following in my brother's footsteps.

So, there I was, a 13-year-old kid, getting shipped off to a boarding school in Maryland that specialized in kids considered at-risk without much/if any parental guidance or connection.

Matt Davidson | [REDACTED] | Valley Stream, NY 11581 |

I was a child hellbent on cutting off emotional connections, fostering anger, and descending into chaos. I was there for 2 years which was a mix of smoking on the sly, experimenting with marijuana and many disciplinary actions taken by the faculty. With my increasingly bad decisions and friend associations, coupled with my voluntary cut off from healthy emotional people in my life, I was quickly spiraling.

While I was distant and angry with most adult figures in my life, the one healthy adult connection I kept was with my oldest sister Shira and her husband Michael. My childish outlook allowed only them because the interaction felt non-judgmental and genuine. When I would come back for the summers or holidays, they made a room for me in their small house at the time, bunking all their daughters together in one room so I can have my own space with a clear example of what a positive and healthy adult role model looked like. Shira and Michael made up between them that Michael would be there for me to guide me as much as possible. Michael enrolled me in woodworking classes, took me out to dinner, took me to baseball games and was involved with me everyday all for the concentrated purpose of furthering the one relationship I chose to not terminate in my immaturity and rebelliousness.

While I could go into countless examples of how my brother-in-law went out of his way to bring a child back from the brink of leading a lost and unproductive life, there is one incident in particular that will allow Your Honor to understand what type of human being he is with immense clarity. This incident occurred in my second year at this boarding school. I was 15 and my reputation in the school was quickly becoming one of an out of control youth. One night, my friends and I got hold of a bottle of Vodka, broke into the school cafeteria and had an ill-advised late-night party. We quickly became inebriated and proceeded to wake up the caretaker who was furious at the mess we had made. And there you had it. I got expelled. The dean notified my parents that I was no longer welcome there and suggested enrolling me in a different school in Utah that specialized in severely troubled youth.

I clearly remember that fateful day; I was in the dean's office and after an hour of verbal berating, he picked up the phone and called my parents to inform them what had occurred and the school's decision, and then he handed me the phone. As the dean handed me the phone panicked thoughts as to my future crawled through my head. I was being thrown out of the only place I wanted to be in. I was to be driven to the train station in downtown Baltimore and take an Amtrak back to NY where my parents promised me, I would pay dearly. To make a long story a drop less long, I never got on that train. I got a call from an older friend who had a friend living in Chicago in a house absent of parental supervision. I got on a Greyhound and 19 hours later I completed my rectifying a bad decision with an even worse one. Those first 2 nights there I was terrified. The house had teenagers going in and out of it sleeping in random corners

Matt Davidson | [REDACTED] | Valley Stream, NY 11581 |

doing whatever drugs they were into that week. My parents were calling me off the hook but I thought my path was set and I wasn't going back to face their wrath. 3 days later my phone caller ID lit up with Michael's phone number. His comforting, understanding and non-judgmental voice on the other side of the line snapped me back from terror and despair to the belief that at least someone understood what I was going through. He told me it was all ok and that he would speak with my parents about letting me dorm at their house in Woodmere fulltime and he would find a school locally so he could take a greater hand in my upbringing. While I was sobbing on the phone I told Michael where I was. He was at the door the next morning taking the 6 am flight from La Guardia to Chicago. We rented a car and drove back talking through what happened and my future. I lived by him until I graduated high school. He made me my own room in the basement and attended every event in my school cheering me on with each success I achieved. He acted like a father to me and it is because of him that I graduated High school with honors, went on to college and became a productive member of society. In hindsight, I marvel at how Michael was able to give so much of himself to me as he raised his own 4 small children at the time and worked around the clock to provide for all of us.

I know it is a daunting task to get across the extent of Michael's goodness to a stranger with which Michael's fate lies. Because of his kindness to an out of control teenager, my family and I have a debt that is impossible to repay. My only hope in writing this letter is that you can feel the emotions and sincerity with which It was written and see the Michael I know through my experiences with him. Thank you for the time you have taken to read my letter.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Matt Davidson', followed by a long horizontal line extending to the right.

Matt Davidson

Dear Judge Broderick,

My name is Moshe Davidson, I am 35 years old, and I am Mr. Michael Mendlowitz's brother-in-law. He is married to my oldest sister. I am aware that Mr. Mendlowitz is scheduled to be sentenced in the coming months. I would like to share with you some details about his selfless and honorable character.

I was 14 when Michael became part of our family and he has been like a brother to me all this time. After I graduated high school I studied abroad for a number of years, returning to New York intermittently. During that time my parents moved and lived in a home that did not have room for my siblings and me. During this difficult transitional time, as I entered young adulthood, Michael's home became my home. Although he had his own growing family to feed, I was given my own room and treated like his son.

I also witnessed during this time how he opened his home to others on a constant basis. During weekends, when many men are glad to have a break from the busy work week, he often invited others to join in their family meals. From the elderly to single parent homes in the neighborhood, he was always looking for opportunities to share the warm family atmosphere and his wife's legendary cooking with others less fortunate. To such a caring person, it's second nature to have an open home where everyone who comes through the door feels comfortable and taken care of.

When I became engaged, my bride was welcomed as part of the Mendlowitz family. Michael offered to host a large family gathering for her first visit to my family. It was in his home that she first met my parents and siblings. She too was housed there during her visits and after our marriage we stayed in their home numerous times. One of the things that made an impression on us was seeing Michael's devotion to his children. Whether he was studying with a child, holding a baby, singing or dancing with his kids—he is a family man through and through, and gives his whole heart to his kids.

I currently live in Israel with my own large family. Over the past 14 years Michael has continued to be there for us, reaching out despite the distance to help us. We live on a tight budget and he sends us a continuous flow of care packages of quality clothes for our children, for every occasion and every season. He provides them with everything from basics to beautiful dress clothes. Our daughters know that most of their clothing comes from their Uncle Michael, and this is a mark of distinction they literally wear with pride. When we visit New York, among the many cousins our kids have, the Mendlowitz home is the place they choose to be—and the place they are always welcome. Michael's children have their father's warmth and openheartedness, and this is something you can feel when you come into his home.

It has been a grueling and heartbreaking 4 years watching as we all struggled to come to grips with this painful process. Michael, whom we all respect and look up to has been tormented with the constant struggle to get through each day and remain positive for his family. He is weighed down by tremendous remorse and regret for his failure to manage his business with a more careful eye. His actions were not due to greed or a desire to hurt others they were due to his overly trusting and non-confrontational nature. The 21 years that I have known him, Michael has always been a gentle and kind person. Being sent away from his innocent wife and children would only punish those who have already had to bear so much pain.

I humbly beg Your Honor to consider leniency in this matter and take into account the kind and loving husband, father, sibling, neighbor and friend he is to so many.

With deepest respect,

S. Moshe Davidson

The Honorable Judge Vernon Broderick,
Thurgood Marshall United States Courthouse,
40 Foley Square, New York, NY 10007

Dear Judge Broderick,

My name is Tsvi Greenfield and I am 35 years old, a father of 5 and a high school Judaic studies teacher and mentor to boys in the 9th, 11th, and 12th grades. I'd like to thank Your Honor for allowing me to share my thoughts about my brother in law Michael Mendlowitz. When I joined the family as a 23 year old, still in school and coming from a poor family, I felt worried about fitting in with my soon to be in-laws. Would I be able to measure up marrying the youngest daughter, Henni, with two older successful son in laws already in the family. I was in school full time and working on the side by binding books, cooking in the school kitchen and tutoring kids to pay for my room and clothes. But from the start Michael embraced me like a brother. He built my confidence and constantly told me how lucky the family felt to have me.

When I was engaged and had to buy a suit for my wedding Michael knew that money was very tight for me. So he told me it was a "family tradition" that the brother in laws go shopping for the grooms wedding suit together. He bought me 2 brand new suits and made it seem so natural like a true brother never allowing me to feel like I was needy I truly believe the reason he was able to always make me feel like an equal to him despite him so often being the giver in the relationship was because that's really how he felt. He doesn't measure people by their externals or possessions. He looks at the intrinsic good of each person and believes in them. It is because he believed in me that I pushed myself to give back, to become a teacher to boys in their most formative and challenging years.

Growing up as the oldest in my family, Michael has been the older brother I've always dreamed of having. He is the kindest most selfless person I know. I have asked him for help in many areas and I have sat with him for countless hours getting his clear and thought out advice. When I have a student struggling whether with learning issues, family problems, or the very real dangers of drugs, alcohol and addiction I often feel weighed down by the responsibility of being the caring adult in their lives. Michael's office is very close to the school I work at and he would literally drop everything to give me time to discuss the problems I was grappling with. He always reminded me that every student needs to feel cared for and accepted for who they are and only then can they tackle the challenges they face. Michael has a way of listening to you like you are the only person that matters. He's a very kind soft hearted person and everyone he meets feels that they're a very close friend of his.

He cares deeply about every person he meets. He's a person who gives everyone the benefit of the doubt and will always give of himself to anyone in need. For example, a friend of mine from high school had struggled for years and having never got his diploma was

bouncing around from job to job trying to earn a living so he could support his family. As soon as Michael heard about the plight of my friend, he offered him a job and for the first time gave him stability in his life.

Michael is an extremely selfless and giving person. He is giving of everything that he has. He gives of his time, his possessions, his talents and just about anything he has he will give to others if he thought it would make someone happy. I remember how when I first came into the family I didn't have a car and was constantly relying on buses which were not that reliable. Within the first week of joining his family, Michael didn't hesitate to tell me "don't worry take my car anytime you need, what's mine is yours". Throughout the years, many times before a holiday or special occasion, he would call me and say "I have a bunch of ties that I'm not wearing anymore, come on over and see what you like". Many times the tags were still on and I would tell him he should return it for something he needs for himself, but Michael would just give me his warm smile and say he would rather I have them. Because that is the essence of who my brother inlaw Michael is. It gives him the greatest pleasure to share what he has with others and make people happy.

He and Shira have had many ups and downs in life and yet he always manages to keep a smile and keep everyone strong. Early on in their marriage they faced the devastating loss of their first baby and in December of 2012 they lost a second baby after a full-term nine months of waiting and hoping. At that time, they were displaced due to Hurricane Sandy and it was a devastating time for all of us. Yet even dealing with all of this Michael kept the family together and helped his wife and 6 children at the time process the enormous loss. Even during this traumatic year of their lives, Michael never stopped looking for ways to help others affected by the destruction Hurricane Sandy brought. I remember him pumping out water from flooded basements after getting his own family settled for the night. When I asked him why he was doing this and not just going to sleep after his exhausting day, his answer was something I will never forget and it has stayed with me always. He said, "how could I go to sleep in my warm bed while others are still sleeping on cold floors in the homes of strangers". He was physically unable to go to sleep until he did something to ease the plight of others suffering.

Michael has a beautiful family. He has a wonderful wife, seven beautiful, sweet and innocent children (the youngest only 5 years old). He's a devoted father and he gives so much to each and every one of them. Seeing the turmoil and pain he has been dealing with since this began 4 years ago has been agonizing to watch. It has really taken its toll on his physical health and I worry for his future and the future of his family. He is tormented by the pain and suffering all this has caused his wife, children, extended family and friends. For a man whose focus has always been on helping and giving to others, the fact that he is causing pain to those he loves and cannot help them with it gives him no rest.

I respectfully beg and plead with Your Honor to rule with mercy and consider the person he is and what he means to all of us. Please consider the damage it will do to all of our lives if

he were to be taken away from us. I feel with all my heart that it would cause terrible damage to our entire family and I don't know how we would ever recover.

Respectfully,

Tsvi Greenfield

ERIC PANETH

████████████████████
Brooklyn, New York 11210

July 31, 2019

Hon. Vernon S. Broderick, U.S.D.J.
Thurgood Marshall United States Courthouse
40 Foley Square
New York, New York 10007

Re: Michael Mendlowitz

Dear Judge Broderick:

I am a lifetime resident of the State of New York, and I own and operate nursing homes in New York and New Jersey. I am also a member of the Board of Directors and the past President of Agudath Israel Bais Binyomin, a synagogue where I have worshipped for over 25 years. I write on behalf of my nephew, Michael Mendlowitz, to respectfully request leniency from Your Honor in connection with Michael's sentencing.

I have known Michael Mendlowitz all of his life. As a young child, Michael and his siblings faced many challenges given the tenuous relationship between Michael's parents (which ultimately ended in a divorce), and the fact that the stress of that relationship was often taken out on Michael and his siblings. Nonetheless, I found it remarkable that regardless of what life threw Michael's way, he somehow managed to always remain positive and handle it with grace. Through all of the difficult times, Michael's top priority was always to protect and care for his two sisters, who relied on him heavily.

Due to the difficulties at home, when he was approximately 15 years old, Michael was sent to a boarding school in Baltimore, Maryland. Although he was far from his home in Los Angeles, California, and was in Maryland without family or friends, Michael managed to make the best of that situation. He quickly made new friends, became very popular in school, and was well liked by both the students and the faculty. He also worked very hard and maintained good grades throughout his time there. Throughout the years, when Michael had weekends off from school he would often spend them with my family at our home in New York. My wife and I always enjoyed having Michael at our home because he was polite, respectful, helpful, warm, caring, and a very positive role model for our three boys.

When our oldest son Jack was in eighth grade, my wife and I were faced with a difficult decision. We believed that Jack would benefit from attending school in a different community, away from the friends that he had at that time. We were also concerned, however, about sending Jack to a boarding school where he did not know anyone at all. At the time, our nephew Michael Mendlowitz had been in school in Maryland for several years, and we were very impressed with the young man that he had become. When we discussed with Michael the idea of sending Jack to the same school, Michael immediately assured us that he would take care of Jack as if he was

his own brother, which gave us the comfort level that we needed. Although Jack initially had a very difficult time adjusting, Michael kept his word and went above and beyond what we ever could have expected. Michael immediately introduced Jack to all of his friends, and regularly made sure that Jack was included in group conversations, trips, sports, and other activities. Michael constantly took time out of his own schedule to talk with Jack, sometimes through all hours of the night, and also regularly studied with Jack in order to help him keep up with the very rigorous curriculum of their school. Michael was and remains Jack's friend and the "big brother" that Jack never had, and my wife and I remain very grateful for the extremely positive influence that Michael had and continues to have in Jack's life.

In more recent years I have had many opportunities to speak with Michael extensively about family matters, business, and charities in which Michael is involved. No matter what the issue was or how difficult of a challenge it presented, in all of my dealings with Michael, he always acted in a manner that was honest and ethical, and he always demonstrated that he is of strong integrity. Michael is warm, caring, sensitive to the needs of others, and it is for these reasons, among others, that Michael is loved by all those who know him.

Michael is an extremely dedicated husband and father, and his love and devotion to his wife and their seven children is endless. Together with his wife Shira, Michael is raising a beautiful family that we are all very proud of. Michael is warm, caring, generous, and charitable, not only to his own family, the extended family, and his friends, but often to strangers in need of a helping hand, a place to stay, or a shoulder to lean on.

I am aware that Michael has been found guilty and that he is now scheduled to be sentenced. The purpose of this letter, however, is to convey to Your Honor the fact that Michael's transgression does not accurately portray the person that he is. Michael has dedicated his life to the needs of others, including his family, the extended family, and the community, and to many others whose lives would not be the same without Michael's kindness, generosity, and selflessness. I therefore respectfully ask that Your Honor please consider these factors in determining an appropriate sentence, and that Your Honor display compassion for someone who has always been compassionate to others. I ask that Your Honor please issue a sentence that does not deprive Michael Mendlowitz of his liberty, and instead that Your Honor issue a sentence that allows Michael to remain at home with his loving wife and their seven wonderful children.

Sincerely,

Eric Paneth

JACK PANETH

██████████
Brooklyn, New York 11210

August 1, 2019

Hon. Vernon S. Broderick, U.S.D.J.
Thurgood Marshall United States Courthouse
40 Foley Square
New York, New York 10007

Re: Michael Mendlowitz

Dear Judge Broderick:

I live in Brooklyn, New York, where I have also owned and operated a men's clothing boutique for approximately 15 years. I am writing to Your Honor on behalf of my first-cousin, Michael Mendlowitz, to respectfully request compassion and leniency from Your Honor in Michael's upcoming sentencing.

I attended portions of Michael's trial and was very shocked by the things that were being said about him. I understand that Michael was found guilty and it is certainly not my intention to question that verdict. I write, however, to explain to Your Honor that Michael's conduct in connection with this matter is not at all characteristic of the person that he is.

Michael and I were very close as children, and we remain very close today. Michael is someone who is loved by his family, friends, neighbors, and all those who he comes into contact with. I have never known Michael to be involved in any dispute at all, nor have I ever met anyone who had anything negative to say about him. Michael is the type of person that everyone considers their best friend. He is kind-hearted, soft-spoken, warm, generous, friendly, has a very positive attitude, and is always willing to help another person in any way that he can.

When I was 14 years old my parents sent me to a boarding school in Baltimore, Maryland. Although I understood at the time that it was in my best interest to have a fresh start in a new school with new friends, I was also extremely sad and homesick. I did not have any friends at the school when I first got there, and the only person I knew was my cousin Michael. Although Michael was several years older than me, he really bent over backwards and did everything and anything that he could to make me feel welcome. The day I arrived in Baltimore, Michael immediately came to greet me, to make sure that I had everything that I needed, and that I was settling in comfortably. After I settled in, Michael came to get me from my dormitory room and immediately started introducing me to everyone on campus. He introduced me to members of the faculty, and also to all of his friends. I could tell right away that Michael was very popular in school from the way that each person interacted with him and spoke about him. Michael asked his friends to look out for me, to make sure that they included me in sports and other recre-

ational activities, and that they do what they can to help me feel “at home.” Many of them responded by saying that any family member of Michael’s would be considered a family member of their own.

Michael’s generosity and kindness did not end there. I was extremely home-sick, but Michael spent many hours sitting with me and talking to me, sometimes all night long. He also spent many hours studying with me, which helped me keep up with the school’s advanced level curriculum. As an older student, Michael had a car on campus. There was never a time that he would leave school before asking me if I needed anything and, even when I said no, he would often bring things back for me. Whether it was a slice of pizza, a burger, or any of the many other things that Michael would buy me, it always made me feel special to know that he cared. During my time in school with him I got to see how much Michael was admired by the faculty and students, and I was proud to tell everyone that he was my cousin.

After Michael got married, our relationship continued to grow. Although we no longer saw each other on a daily basis, Michael and his wife Shira would constantly invite me to their home for weekends. I was excited to spend time with them when I was single, and now with my own wife and children. As a young husband and father I enjoyed watching and learning from the way that Michael interacts with his wife and children. He is patient and kind and always finds ways to show each of his children that he or she is the most important part of his life. Even when one of his children needs to be disciplined, Michael never raises his voice or responds out of anger, but instead he speaks to them kindly and compassionately, in a way that ensures that each of his children knows how much he really loves them.

Michael has had a very significant impact on my life, and it has been a pleasure to watch him raise his own children with the same kindness and generosity that he displayed to me, and that he continues to display toward everyone around him. If Michael were to be incarcerated, it would be a tremendous loss to our entire family, the community, and mostly to his wife and their seven children who love him dearly and need their husband and father at home. I therefore ask that in deciding on Michael’s sentence, Your Honor please consider the greater picture of the person that Michael truly is, and that Your Honor please issue a sentence that allows Michael to remain at home with his wife and children.

Sincerely,

Jack Paneth

Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square, New York, NY 10007

Dear Judge Broderick,

My name is Meyer Futersak. I am 43 years old and reside in Lawrence, N.Y. I am in the food manufacturing business. I am writing this letter pursuant to the case of Michael Mendlowitz. I understand that he has been charged and is scheduled to be sentenced.

I just want to provide a snippet of my personal, real life experience with Mr. Mendlowitz. I was 23 years old and recently married during my last semester of College. I had my whole life ahead of me and I was about to graduate with a business degree. I was ready to take on life and excited to enter the business world. However, just as I was about to launch my business career, the unthinkable happened. I came home one day from work and discovered that all my personal belongings had been taken from me. My wife had left me, packed up and taken everything and withdrew all my money from the bank account we shared. Although our marriage had been rocky, this came as a complete shock to me. My life had been turned upside down in a flash, and I entered a place of complete darkness. I could not believe such a thing could happen to me. It was a very depressing time, and I could not get myself back on track.

I remember as if it was just yesterday. It was only a few days after that terrible day that I received a phone call from Michael Mendlowitz. He was in fact the only one from my friends who reached out to me. Michael consoled me and gave me tremendous support with his gentle, compassionate and empathetic words and encouragement. He spoke to me like a father to a son. He spent a tremendous amount of time with me and was determined to see me through this crisis. He became like my psychologist 24/7. Without Michael's unconditional support throughout this very difficult time, I don't believe I could have bounced back and started my life over again. His caring and feeling for the pain of another person is ingrained in him. People say "change the world", "give back"... Michael changed my world and helped me reshape my life. I never told Michael how much his kindness and sensitivity meant to me and that if not for him, I most likely would have taken a very different direction in life. I owe him much gratitude.

I can say with complete confidence that Michael is the first person to look out for the underdog, whether in his personal or business world. He has always provided people from all walks of life with jobs and emotional support no matter their ethnic or religious background. Michael was a sponge for all types of people, people with nowhere else to turn, no family support, people just looking for a real chance at life. I remember once walking into his place of work and seeing many types of people working for him, high school dropouts, troubled folks and others who just needed support. Michael helped everyone that came to him for a job or with personal help as I did. He never turned anyone away.

Judge Broderick, it is with my deepest hope and prayer that you can sentence Mr. Mendlowitz with the utmost leniency and compassion so he can continue to help others. He has always shown the deepest compassion to everyone and although I am aware he has been found guilty of a crime, I can't fathom that the Michael I've known for most of my life could ever intend to harm another person. It's just so the antithesis of who he is. I know he feels tremendous remorse for what happened at his company and I'm absolutely sure that he will never allow something like this to happen under his watch again. Incarceration will not do anything positive for Michael, it will only break a broken man and destroy a beautiful family who gives so much to the world. His family and friends need him greatly, and the world certainly is a much better place with Michael Mendlowitz as a contributing member of society.

Sincerely,

Meyer Futersak

The Honorable Judge Vernon S. Broderick
Thurgood Marshall
United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is Abe Solomon and I'm a former employee of Michael Mendlowitz. I was saddened to hear about his upcoming sentencing and to this point I am writing you this letter. After I had gotten married and had my first child, I was looking for a new job. A friend of mine mentioned a potential job opportunity at Commerce Payment Systems and I had interviewed with Michael who offered me a Sales position there. I worked for Michael for approximately 4 years and I can honestly say I have never met a more soft spoken and thoughtful individual. It was very rare to ever hear Michael raise his voice. He certainly never asked anyone in the company to lie or cheat for profit. In all the time I had interaction with Michael I always found him to be sincere and honest as well as deeply involved in his family, community and synagogue. When I wanted to move to Houston, Michael was very helpful in offering me the opportunity to continue to work remotely for CPS in my new home. Ultimately, for logistical reasons, the arrangement did not work out but Michael offered me a severance and he was always available for guidance and help. Further, the training and expertise I learned from Michael at Commerce, enabled me to start my own merchant services company locally here in Houston and provided me with a way to support my growing family. Even after I no longer worked for Michael he was always willing help me in any way he could.

I'm hoping you will take my letter into consideration when sentencing my former employer, Michael Mendlowitz.

Respectfully,

Abe Solomon

Adam Eisenberg

Valley Stream, NY 11581

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square, New York, NY 10007

July 23, 2019

Dear Judge Broderick,

I would like to write on behalf of my good friend, Michael Mendlowitz. To say Michael is a good friend, is an understatement. Let me put some context to that statement. As Adam Grant, the author of Give and Take writes, "There are three types of people in the world: Takers, Matchers and Givers". Michael is unequivocally a "Giver".

When I joined a boarding school, Ner Israel Rabbinical College, as a 10th grader in Baltimore, Michael was an 11th grader. While "not cool" to associate with a lower classman, Michael was one of the first people to welcome me with open arms. I didn't know anyone in the school and had no idea how to navigate around. Michael quickly befriended me as a Giver without any agenda. He did it solely to make sure I was comfortable. He made sure I was in the "right" dorm with the "right" roommates so that I would have the best chance of succeeding in school. Additionally, we had evening study groups and Michael volunteered to make sure that I was prepared for upcoming exams. While one would question what the motive was, I learned quickly that there was none.

Fast forward 30 years later and Michael is still that same guy plus a family of 7 kids. My wife met him and his wife after we moved to the 5 towns on Long Island and have spent many Shabbat meals at each other's homes. We have seen the same Giver qualities that he passes along to his children. Spending time with the Mendlowitz family, it's obvious where they get this from. When I stumbled upon Adam Grant's book in the airport last year, it almost seemed as if the author had taken a page out of Michael's life.

I am asking Your Honor, to please see the true Michael Mendlowitz. He is someone who lives to give. Please see this truth and grant him leniency.

Respectfully,



Adam Eisenberg

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is Adina Mandel. I am the General Studies Principal at the High School of Bnos Bais Yaakov in Far Rockaway. I have known Michael Mendlowitz for the past seven years, since Mr. Mendlowitz's eldest daughter was a student in BBY.

Mr. Mendlowitz was and is a parent who is very involved in his daughters' education. He was in attendance at all meetings and made himself available to help in any way he could.

After being appointed to the Parent Board of Directors in 2015, Mr. Mendlowitz was invaluable to me in my role as Principal. Our school is housed in a modular building made from combined trailers which served our needs when the enrollment was smaller but as the population grew each year, we were constantly trying to work out expanding our small space to accommodate the growing student body. The logistics involved in creating more space in a building that was just too small was a daunting task and Mr. Mendlowitz worked with us for hours and hours trying to help us find a solution. I have many text message conversations dealing with his assistance in every way from getting desks, lockers and closets for the students to helping create a program in our learning center to cater to girls who cannot learn in a large classroom environment.

Mr. Mendlowitz was always available to discuss any issues affecting the school. I recall a conversation about a student who was not conforming to the rules of our school and her behavior was interfering with the success of other girls. It was a very delicate issue and I knew Mr. Mendlowitz was the right person to ask advice from. I asked him whether the change to another school would be beneficial to this student and help her find the success she was not having with us. He considered all sides of the issue before rendering his opinion, making sure not to embarrass the student or her parents, but keeping the standards of our school in mind as well. If ever I needed an objective ear and sensible opinion with no ulterior motives, it was Mr. Mendlowitz who I turned to.

I further recall an occasion where Mr. Mendlowitz was very concerned about the plight of a child living in his neighborhood who was extremely introverted and unsuccessful in the school she was attending at the time. Mr. Mendlowitz went out of his way to work with our administration in order to determine how we could admit the child and make her school experience a successful one. He spent hours advocating for this child...who incidentally he did not know..... simply because the pain of that child became his pain. He is someone who cares deeply for every child and will give of himself unconditionally to help them succeed.

I am hopeful that Your Honor will take into account the giving nature and community involvement Mr. Mendlowitz has exhibited to our school as well as so many others. Please show compassion and leniency for a man who dedicates his life to help others.

Sincerely,

Adina Mandel
Principal, General Studies
Tichon Meir Moshe/Bnos Bais Yaakov
High School of Far Rockaway

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square, New York, NY 10007

August 11, 2019

Dear Judge Broderick,

It is rare to find a boss, that you can call a friend, yet that is exactly what Michael was to me, and many of his employees. After completing high school, I desperately needed a job, however, despite all my attempts I was unable to find employment. Michael saw potential, where others saw youthful inexperience. He gave me the chance to prove that I could learn, and produce, and became an asset to his firm. During the time I worked for Michael, I found him to be an honest, kind, patient, giving and understanding person, who expected me to perform, yet never forgot to be compassionate and understanding. I remember we were once offering a promotion, which included a free credit card processing terminal. Eager to make a sale, I offered a customer a free machine, however accidentally promised a more costly terminal, at no cost, which was not part of the promotion. When I explained to Michael what happened, he stated if that is what you promised, that is what we will provide, even though the company most likely lost money by giving away such an expensive terminal at no cost.

A few instances come to mind, in which his generosity is unparalleled. I became engaged to be married, and planning the wedding took many hours of preparation, not all of which could be done after work hours. Michael graciously allowed me the time off from work to take care of my plans as needed, without resulting in a loss of pay. After marriage he allowed me the time off I needed, without pressuring me to return until I was ready.

Sometime after I married, I moved out of town, where I was easily able to secure employment solely due to Michaels praise and endorsement as a prior employer. I was able to support my family, while my husband stayed in school. I once returned to my prior neighborhood for a family celebration. When Michael heard I would be in town he graciously

opened his home to me, and allowed me to stay free of charge, with my husband and children, for however long I needed. Not only did he open his home to my family, he also made sure every item I could possibly need during my stay was provided. His generosity extended not only to me but to the entire community, as everyone knew his home was open to anyone in need.

Michael has a reputation in his community for extending himself to assist on the boards of the schools his children attend, selflessly giving of his time and resources. Michael has achieved good standing in his hour of worship and faithfully adheres to his religious beliefs. Although he has been charged with serious financial crimes, I know in my heart that these offenses do not define who he is as a human being.

A fair description of Michael, my boss, is kind, generous, giving, school activist, dedicated and loving father, husband and son. Over the years I have discovered Michael has helped many others find employment when they were down on their luck. He treated them with respect, and generously gave them a second chance. Michael has borne his sentence with grace, yet the experience has been agonizing for him and his family. I believe he deserves a second chance, to prove who he really is and can be again, because he gave others that chance. I pray that Your Honor can see the man beyond the cloud of guilt and grant him leniency so he can continue to be a vital productive human being within the community.

Respectfully,

Ahuva Eisen

A handwritten signature in blue ink, appearing to read 'Ahuva Eisen', is written below the typed name.

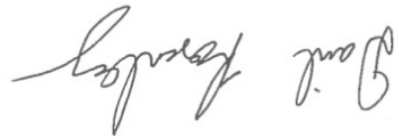
The Honorable Judge Vernon S. Broderick,
Thurgood Marshall United States Courthouse
40 Foley Square,
New York, NY 10007

Dear Judge Broderick,

My name is David Rosenberg and I am writing on behalf of my friend and classmate Michael Mendlowitz. I met Michael in 1989 as we were both boarding student in the dormitory of the Ner Israel Rabbinical College - Mechina High School. We were classmates for several years and attended Johns Hopkins University together, in addition to settling in the same apartment complex in the early years of our marriage. Michael was a very generous classmate always looking to help those who lacked in certain material necessities and would not "sit down to relax", until he knew that others who may have been less fortunate have been taken care of. Michael is a dedicated husband and father and a positive contributor to our broader community.

As a friend of Michael, I am aware of his impending sentence and the suffering that he has already endured throughout this process. As someone who has personally benefitted from his generosity and compassion as a human being, I ask that you bestow compassion and on him and his family.

Thank you for your consideration,



David Rosenberg

[REDACTED]
Baltimore, MD 21209
drosenberg@harborg.com

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is Debra Brazil and I am a preschool teacher at Bnos Bais Yaakov, Far Rockaway. I am also a social worker, with an MSW from New York University. I live in Woodmere, New York and I have had the privilege of teaching the 2 youngest Mendlowitz girls. In my role as teacher, I have gotten to know Michael Mendlowitz very well as an extremely involved and hands on father whom his children are very close to.

This past year, I taught the [REDACTED] Mendlowitz child, A [REDACTED] in my [REDACTED] class. [REDACTED] [REDACTED], A [REDACTED] is the [REDACTED] cherished [REDACTED] of the family, yet she has had [REDACTED] [REDACTED] As a result of [REDACTED] [REDACTED] She received [REDACTED] [REDACTED] however as [REDACTED] she entered [REDACTED] A [REDACTED] was sorely [REDACTED] [REDACTED] In fact, she was [REDACTED] [REDACTED] As her teacher, I spent much of my time working with her and helping her [REDACTED] [REDACTED] As a social worker, I have used [REDACTED] [REDACTED] Over the year, she has matured and made so much progress and I can attest to the crucial role that her father Michael has played in that. She is a true "daddy's girl" and he is the most important person in her life. She talks about him all the time, and lives for the special time they spend together. I know she will not go to sleep until he is home to tuck her in which Michael rarely misses doing. If A [REDACTED] ever came to school tired, she always had the same reason; she was waiting for her "Tatty" (Daddy) to come home and she can't fall asleep without him tucking her in. He's a very involved father and A [REDACTED] relies very heavily on him [REDACTED].

Much of A [REDACTED]'s [REDACTED]. She thrives on consistency and needs stability in her life in order to continue to grow into the amazing [REDACTED] she is becoming. Taking away the most cherished person in A [REDACTED]'s life would [REDACTED].

Living in Woodmere for the last six years, I have gotten to know Michael Mendlowitz as a neighbor and friend as well. Michael's third daughter, M [REDACTED], is my daughter's best friend. She spends many hours at my house and my daughter spends much time at the Mendlowitz home as well. M [REDACTED], who is [REDACTED] years old, always has the most incredible stories to tell about her father's generosity, and care for each and every person he meets. M [REDACTED] looks up to him and is

so proud of the giving and selfless person he is. He is the first person she goes to for advice and studies with her for nearly every exam she takes. As the mother of M [REDACTED]'s best friend, I am aware of the [REDACTED]. M [REDACTED] is an [REDACTED] which affects her life greatly. I know that [REDACTED] she has not been privy to much of the hardship her family has been going through [REDACTED]. The adults and professionals in her life are trying to [REDACTED] and I beg you to have mercy on her and spare her [REDACTED] of losing her father's day to day involvement in her life.

I am aware that Michael Mendlowitz has been found guilty and is scheduled to be sentenced. Michael is such a valuable part of our community. I, along with many others, beg for leniency in his sentence. As a teacher, neighbor, and friend, I feel Michael is a person with strong morals and values. He is known as the first person to roll up his sleeves when there is work to be done and he is trusted by all for his honesty and integrity. He is needed in our community and he is needed in his home. His children are dependent on him and truly would not survive without him. Little A [REDACTED] has come so far, she needs her father as part of her daily life in order to continue to grow and thrive. She, along with her siblings, rely on their father for so much and need him desperately. It is my hope and prayer, that A [REDACTED] will continue to tell me stories about her special time with her daddy and I will continue to see her big smile as she matures and grows.

Sincerely,

Mrs. Debra Brazil

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse 40 Foley Square
New York, NY 10007

July 30, 2019

Dear Judge Broderick:

As a principal at B'nos Bais Yaakov School for Girls grades 1-4, I have developed a sharp lens with which to view the Mendlowitz family whose six girls have attended our school for the past eighteen years. Their devotion to the school is unparalleled in a way that can only be described as selfless and altruistic. During the past four years when the school was going through great upheaval and reconstruction, Mr. Mendlowitz rose to the occasion again and again assuming full responsibility for the burgeoning issues that were spiraling out of control. He was the "go to" person not only for me but for the entire staff, always responding in a timely fashion with great patience, understanding, reassurance, and intuition. I felt throughout that time period that my issue was his issue and that I could be fully reliant on him to address the situation at hand. I have rarely met an individual as noble and righteous.

Throughout the years, I have had much interaction with each of the Mendlowitz children. Currently, S [REDACTED] in grade [REDACTED] is under my jurisdiction. Although S [REDACTED] has tremendous potential, the last couple of years have been replete with [REDACTED] which have

The one person to whom she relates well and who is [REDACTED] is her father, Michael. This is because of his patience and understanding [REDACTED] combined with the dedicated amount of time he spends working with her. Their efforts have really started to bear fruit. [REDACTED]

_____ has paled in comparison to the positive effect of her father's attention to her situation. He has a very calming effect upon her and his gentle manner brings out the best in her. Undoubtedly, Michael's day to day involvement with S _____ is imperative to her optimal development and success and I fear that any absence of her father would have devastating repercussions to S _____'s _____.

The staff of Bnos Bais Yaakov has seen first-hand what a positive role Michael Mendlowitz plays in each of his children's lives. As an educator, and as one who has a deep appreciation for every child and their future success, I respectfully ask that Your Honor take into account what I have expressed and consider the plight of this fragile child as well as her siblings.

Respectfully,

Devorah Kurland

Principal, Bnos Bais Yaakov grades 1-4

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

Michael and I met over 15 years ago on a sales call. He had dialed in to my office at Digisoft, a company that sells call center software, where I served as Director and I had randomly picked up the phone. We spent nearly 30 minutes on the phone talking about business before we realized that we lived in the same neighborhood and prayed in the same synagogue and sat just four rows from each other. I have had the unique lens of seeing Michael in the context of so many different aspects of his life; business, family, and community. I have been completely inspired and drawn to Michael due to his gentle, humble, and altruistic nature as seen in the workplace, at home, and as a community leader.

In 2005, shortly after we had met, I reached out to Michael while networking to find office space for my family business which was in start-up phase. He asked me to meet him at his office and we spoke for a few moments about my new company needs. He then walked me into a large vacant part of his office nearly 1000 square feet and offered it to me for \$500 a month, a cost way below its value. He also offered me the use of every resource he had in the office to ensure my company's success during start-up. I quickly learned that Michael's open and helping hand was not only there for me, but was there for countless individuals who would meet with him regarding help for their business. I saw he had at least 4 or 5 other start-up tenants with full office support resources paying half the price he could have gotten for the space, with nothing to gain for himself, just simply to help others trying to start a business to support their families. What I soon learned about Michael, was that he wasn't content to just help people financially pay their bills when they came upon hard times, he went to great lengths to help them become self-sufficient in their choice of employment so they could support their families with independence and dignity.

One of the greatest parts about sharing office space with Michael was the ability to observe and learn from the way he treated his employees and his unique business management style. He seemed to have this very harmonious and happy work environment resulting from his trusting and empowering nature. He would hire staff, equip them with tools and resources, and then he would step back and trust them to do their job effectively. Many companies micro-manage every detail of their business, never allowing people to grow and stretch themselves. Michael believes in people's abilities and inherent goodness and gives them the space to be successful and

thrive. He showed me what it means to really take care of his employees and set them up for success. This management style also enabled him to focus and throw himself into the community based work, of which he was such a vital part of.

Several years ago, I studied to become a Gallup Certified Strengths Coach, which is a profession I currently pursue. In this capacity, I study people and their personalities by administering tests to my clients so they could better understand themselves, their strengths and their weaknesses. The Gallup Strengthsfinder assessment measures the presence of talent in 34 areas called themes. After an individual responds to 177 sets of paired statements, he or she receives a Signature Themes report, which presents his or her five most dominant talent themes, as indicated by responses to the instrument. This vital information helps individuals recognize their strengths and weaknesses and enables them to direct their lives in the path that is best suited for their inborn talents so they could reach their fullest potential. To date, this assessment has been done on 21 million individuals who are benefitting from their understanding of themselves.

After Michael's legal issues began, he came to me for an assessment in order to gain more knowledge about his own characteristics and try to understand how his character traits contributed to the problems he was facing so he could work on self-improvement for the future. Michael is a very humble and reflective person who is always looking to improve and learn from any errors he makes. His test results showed that he is a person with a restorative personality combined with empathy. I was not surprised by these results as these qualities are exactly what I am attracted to in Michael as a friend. It is probably what drew Michael and myself to our synagogue which is led by our mentor and Rabbi, Rabbi Moshe Weinberger who is known worldwide to be someone who heals and restores the most broken of souls. Michael's testing showed that he is a relationship builder and goes about this in an extremely dedicated manner. His interest is to stay focused on building people up and making them feel good about themselves in order that they may succeed in life. This is his calling. However, it is not uncommon that people with his personality are often taken advantage of. I watched this firsthand several times, but two incidents in particular stand out in my mind. Years ago, Michael had two sub-tenants like myself using space in his office to get their businesses off the ground. In his trademark giving manner, it was not uncommon for Michael to open his office space to others to help them get started in business and get on their feet. These two tenants were people Michael had not known personally but was asked by others to try and help. For months they took advantage of his kindness and did not pay the minimal rent they owed. In fact one actually made physical changes to the basement space which Michael had given him free of charge for storage without Michael's knowledge. I seem to recall Michael making this discovery after putting up with months of non-payment by this renter and his landlord informing him of potential structural damage caused by the

changes this renter made. Even with all the harm done to him by these tenants, Michael still was unable to evict them for many months after due to his unyielding empathy for any person, even people who don't warrant it. It was his very trusting and giving nature that put Michael in this position to begin with, and his enormous heart and compassion which prevented him from extricating himself from it afterwards. I'm sure there was not only a loss of money in the rent, that he forgave after the tenants left, but I believe he incurred additional repair bills caused by the damages which his landlord required him to make. To this day, if anyone would bring up this story to Michael or any similar story in which someone wronged him, he will change the subject as it pains him to think ill of people.

This type of character and community servant leadership is something that I've seen not only with Michael but with his entire family as well. It is through the role models that Michael and his wife Shira are to their children, that enable them to follow in their footsteps of being givers in all areas. No event at school is ever absent of the Mendlowitz children volunteering in any and every capacity.

In our synagogue during the high holiday season, Michael has volunteered as a leader of our long yet extremely inspiring prayer services. He has the ability to inspire people with his sincere and beautiful prayers and naturally wants to share that with others, all on a volunteer basis. He constantly gives of his time to others without any expectations in return.

Michael's nature is to be drawn to situations that are broken and in need of repair and he is passionately driven by his restorative and developer talents to give his all to see someone or something else succeed. This was seen by our entire community and beyond several years ago, when our daughters school fell on hard times and difficulty both in its leadership and financial wellbeing. All thought the dire situation would cause this vital institution to be forced to close its doors leaving 1,000 children with no school to attend a few weeks before Labor Day. From hundreds of parents who would all be intimately affected by this crisis, it was Michael who stepped up immediately and almost singlehandedly to lead the effort to keep the school afloat. Michael worked full time to ensure that the school would stay together and would have all the necessary resources it needed to continue its operations; raising funds, meeting with lawyers and accountants, banks and other lending institutions. He ensured ongoing collaboration and negotiations with whomever he could bring on board to improve its dismal circumstances and restore the viability of the school as it faced the threat of closure. The staff also needed support, which Michael gave them wholeheartedly. Michael did all he could to ensure the continued safety and stability of our school. Today, over 1200 girls and their families have a restored school because of Michael's efforts on their behalf.

I understand Michael Mendlowitz and I believe that Michael is incapable of intentionally harming another individual. His calling is to help and to heal. His heart is large enough and loving enough to carry the great burdens of others and to do all he can to help resolve the struggles they face. He is a “Giver”, of that there is no doubt. I am sure Your Honor is receiving communications from the many who truly know Michael, who have witnessed or experienced his profound kindness and generosity, his deep spiritual faith and his faith in humanity. Please see these truths. Please grant Michael a sentence that allows him to remain at home with his beloved family and a community that yearns for his continued and vital giving.

Respectfully,

Dov Perkal

SARA R. REICHMAN, P.H.D.
LICENSED PSYCHOLOGIST

September 15, 2019

Hon. Judge Vernon S. Broderick
Thurgood Marshall US Courthouse
40 Foley Square
New York, NY 10007

Re: Michael Mendlowitz

Dear Judge Broderick,

I am writing to you to beseech you to please show mercy in the sentencing of Mr. Michael Mendlowitz. I am a licensed psychologist, who has practiced for over 20 years, and who treated his daughter, S [REDACTED]. Mr. and Mrs. Mendlowitz were both very involved in her [REDACTED] and supportive of our work together [REDACTED]. Their daughter S [REDACTED] presents with significant [REDACTED] and often displayed [REDACTED].

[REDACTED] In my experience, I've found this [REDACTED]

[REDACTED] Indeed, Mr. Mendlowitz came to some of her [REDACTED] and presented as a loving and concerned father who was very involved in the [REDACTED] S [REDACTED] I was impressed with his desire to understand how to best help S [REDACTED] and by his dedication to his family. I am concerned about the profound [REDACTED] that having her father incarcerated will have on S [REDACTED]'s [REDACTED]. I hope you will consider the future of this young, fragile child who has so much potential, when sentencing her father.

Sincerely,

Sara Reichman Ph. D.
Licensed Psychologist

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&
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JOSH KRISTAL ¶

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NICHOLAS WISE **
KONSTANTIN YELISAVETSKIY
ALLAN ZELIKOVIC
GLENN ZUCKERMAN

* Of Counsel
‡ Admitted only in CA
§§ Admitted only in IL
Δ Admitted only in LA
Δ Admitted only in MA
* Admitted only in MI
Δ Admitted only in MO
-- Admitted only in PA
ΔΔ Also admitted in CA
** Also admitted in CO
‡ Also admitted in CT
§ Also admitted in DC
†† Also admitted in FL
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‡† Admitted only in CA & UT
Δ Admitted only in CA, PA & WI
¶ Admitted only in NJ & PA
* Admitted only in NJ, PA & WV
× × Also admitted in DC & MD
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‡ Also admitted in NJ & CT
‡ Also admitted in NJ & DC
¶¶ Also admitted in NJ & ME
-- Also admitted in NJ & PA
* * Also Admitted in NJ & WV
+ Also admitted in CT, FL & NJ
♦♦ Also admitted in CT, MA & RI
†† Also admitted in DC, IL, MD, NJ & PA
* * Also admitted in DC, MD, NJ, PA & VA
EE Certified Atty. NJ Supreme Court

September 12, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick:

I am intimately aware that Michael Mendlowitz is scheduled to be sentenced soon for the crime he has been convicted of, and as such I would like to humbly offer my personal reference on Michael's behalf.

My name is Gary Klein, and I am the managing attorney of the Manhattan-headquartered mass torts law firm Weitz & Luxenberg P.C. I have been a member of the NY State Bar for nearly 30 years. My primary practice area is Personal Injury/General Negligence but I also manage the day-to-day operations of a 500-person law firm, with 4 offices in 4 states, which has afforded me a keen understanding of human behavior and character, in both positive and negative lights.

I am also a husband (to my wife of 37+ years), a father to 2 daughters and 2 sons-in-law, and a grandfather to 9 wonderful grandchildren. I am active in several bar organizations, as well as in my synagogues in Brooklyn and the Catskills.

My concern over Michael's sentencing is over the effect it will have on him, his family and his community.

220 LAKE DRIVE EAST, SUITE 210 • CHERRY HILL, NJ 08002 • TEL. 856-755-1115
1880 CENTURY PARK EAST, SUITE 700 • LOS ANGELES, CA 90067 • TEL. 310-247-0921
3011 WEST GRAND BLVD., SUITE 2150 • DETROIT, MI 48202 • TEL. 313-800-4170

Exhibit B - Page 90

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Judge Vernon S. Broderick

September 12, 2019

Re: Michael Mendlowitz

I've known him for 15 years now, as he is the brother-in-law of my younger daughter – but our ties are deeper than that. I've known his parents for over 30 years, and one set of his grandparents for 50 years. In ways that are quite public, and in ways that are pointedly private, he continues his family's legacy of compassion to the less fortunate and decency for which they were known in Montreal, Canada.

Michael is deeply rooted in his religious faith and is closely connected to his Rabbi, Rabbi Moshe Weinberger, who is the world-renowned leader of Congregation Aish Kodesh, a bustling synagogue in Woodmere, NY. The synagogue attracts individuals and families who are very serious about their worship, self-betterment and the pursuit of good deeds. In fact, members take upon themselves vows of proper decorum, which is unusual in today's hyper-social world.

Michael's connection to his rabbi is extremely close. Michael is a respected community member and a "Ba'al Tefilah", a master of prayer, or as some prefer to describe it, a Cantor who leads prayer services in a simple style with a pleasing voice. Michael is frequently called upon to lead services whenever there is a special prayer service, such as a bar mitzvah celebration, a holiday celebration, a pre-wedding celebration or other commemorative event. It is quite common for fellow congregants to proclaim that their respective celebrations would not be as meaningful if Michael was not leading the services.

I am also familiar with Michael's charitable endeavors, such as when he aids in the distribution of food packages for the poor in the cover of darkness on Wednesday or Thursday nights so that the less fortunate have food to put on their tables. This is an almost weekly affair where he personally engages in the distribution and also the coordination of others to share in this most-worthy endeavor – performed in a way that shields the dignity of the recipients, as Michael would not have it any other way.

Another distinguishing characteristic of Michael's is his closeness with his children, and his steadfast involvement in every aspect of their religious, secular, educational, and extra-curricular activities. He is renowned for his participation in his children's their athletic events, where he always ensures that their teams have proper equipment, uniforms, and transportation to and from contests and practices – often driving around himself doing pick-ups and drop-offs. This impacts very well on his children and their many friends, since he can always be counted upon to be engaged for their benefit and welfare.

Penalizing him in an extreme manner would be in effect, penalizing an entire community who benefits from his compassion, his dedication, and his mindfulness that he is part of a greater whole than himself. He is truly remorseful about the situation, and feels great shame for what he has been putting his family, friends and acquaintances through. He knows that his miss-step reflects poorly on his family and community, and I am confident that he will strive to act in a manner above reproach from this point on.

The price he has been paying is steep indeed – and I can attest to the devastating effect incarceration will have on Michael and his loved ones. I can only hope that the court will see Michael in his totality, as

Page 3 of 3

Judge Vernon S. Broderick

September 12, 2019

Re: Michael Mendlowitz

a very good person who made an isolated mistake. When you add everything up, there is more positive than negative where he is concerned.

I am cognizant, perhaps more than any other of Michael's friends due to my profession, of the fine line you must tread when rendering a sentencing decision. If there ever was an individual who is worthy of the court's mercy, I believe Michael Mendlowitz is this person. He is a good man who will not abuse any lenience extended to him, and will strive to act ethically for the rest of his life.

Thank you for your kind consideration.

With respect,



Gary R. Klein, Esq.

[REDACTED]
Lawrence, New York 11559

August 31, 2019

Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick:

I am Joel Edelstein from Lawrence, New York. I am the CEO of our family-operated company, which owns and manages rehabilitation and nursing facilities in Queens and Long Island. For 35 years my father-in-law owned and operated an electronics manufacturing company. A number of years ago he decided to shutter the company's operations and instead focus his time, energy and capital on building our local community. Our nursing facilities provide us the unique experience to both work together as a family and also provide a valuable community service. It is truly an honor for us to care for the elderly and help people heal after suffering traumatic experiences.

Additionally, I am active in numerous community and social organizations. I serve as a member of the Board of Trustees for Agudath Israel of America, a 92-year-old national leadership, advocacy and policy umbrella organization for Jews living in America. I also serve on the Executive Board of Yeshiva Darchei Torah, an educational institution serving 2,000 students, and I am a Trustee of Bnos Bais Yaakov of Far Rockaway ("BBY"), a K-12th grade institution for higher learning serving 1,200 students. Most importantly, my wife and I have 7 children, and we strive to be good role models for them.

It is through my affiliation with BBY that I first met Michael Mendlowitz. In June of 2014, our community discovered that BBY was facing significant financial issues, including delinquent payrolls and impending foreclosure, as it had been seriously mismanaged by the former administrator. Lay-leaders were presented with a simple choice: step up and rebuild the organization or close the school and layoff the employees. As there are few options for Jewish faith-based schooling in our community and the other neighborhood schools are filled to capacity, closing BBY would have meant that the 1,200 students would receive no education for the coming year. Additionally, as one of the largest employers in our community, closing BBY would have meant that hundreds of faculty members would remain unemployed causing a big upheaval to the hardworking families in our community. At that time, Michael, myself and a small group of concerned parents choose to take an active role in running the school and overseeing its reorganization.

The inaugural board meeting was held in Michael's dining room. Throughout the ordeal, Michael was thoughtful, even keeled and level headed. He quickly rose as a leader among leaders who showed an amazing ability to think clearly, plan and analyze every detail on a macro and micro level and bring out the best qualities in the rest of us. That summer we were tasked with raising \$2,500,000 for employee back pay. Michael stood in front of the parent-body during a townhall meeting and poured his heart out beseeching the crowd to donate large sums for the sake of the community's children. The requisite money was raised we and were able to open the doors for the next school year, thankfully. Thereafter, Michael oversaw the reorganization of the school's fiscal and operational offices, implementing policies for granting scholarships for underprivileged children and the necessary committee to oversee the process, and he also streamlined expenses to realize savings so that the school could run on a balanced budget. Michael devoted a tremendous amount of his time and energy into turning around the school from the brink of closure to its current status of being a best-in-class school.

On occasion over the past few years Michael expressed regret to me that he let himself become so 'super focused' on saving the school. In his mind, solving BBY's troubles distracted him from rooting out his own company's bad practices and allowed employees to misuse his trust, thereby causing harm to others. Keep in mind that Michael could have easily avoided the BBY debacle by transferring his own bright and conscientious girls to a neighboring school. But Michael understood that there was no way for all of the other 1,200 BBY students to find placement elsewhere, and, as an extremely talented individual, he knew was best suited to deal with turning around BBY.

For me, getting to know Michael changed my personal and professional life. Watching him in action, with sincerity and emotion, yet always with clarity and depth, taught me lessons that I incorporated into operating my own business. He would advocate the importance of being fair and reasonable to others, while never being judgmental or seeing the negative in others. He showed us that giving is just as important as receiving, and advocating on behalf of the less fortunate is just as rewarding as advocating for your own best interests. I feel strongly that Michael's business acumen has always been on target and it is imperative that someone as giving as Michael continues to have an active role in leading our community.

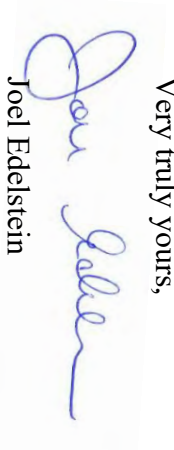
Michael has suffered greatly from the consequences of his crime, because in the eyes of the members of the community all of his good deeds have been overshadowed because of his mistakes. Michael's stellar reputation in the community had always been his essence, and just by the fact that in the past three years Michael has not been allowed to lead the community prayers (which he had done for many years during the holy days of Rosh Hashanah and Yom Kippur) has caused him considerable anguish. For a person who is so emotionally connected with his inner self, the idea that people look down at his character and don't think of him as someone who has integrity and is honest, drives him to do more good for the community so that he can rebuild what he lost.

Michael has always been a good person, but I am witness that this saga has transformed him into a new person, with a pure soul, who will dedicate every day of the rest of his life to the service of others.

For the foregoing reasons, I plead with you to take my thoughts into consideration and grant a lenient decision for Michael Mendlowitz.

I thank you for your time and for reading my thoughts on the matter.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Joel Edelstein", is positioned above the printed name. The signature is fluid and cursive, with the first name "Joel" being more prominent than the last name "Edelstein".

Joel Edelstein

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square, New York, NY 10007

Dear Judge Broderick,

My name is Joseph Semel. I consider myself fortunate to be a close friend of Mr. Michael Mendlowitz. Today, I live with my dear wife and our eight children, in Phoenix, AZ. I am the co-founder and Judaic Studies Principal of Yeshiva High School of Arizona, a local Orthodox boys high school.

I attended a high school called Ner Israel in Baltimore, MD, a boarding school. During my four years there, I had the remarkable privilege of studying every day together with Michael. He was my 'big brother' mentor and his tutelage and care were the bedrock of my success in high school and beyond. He educated me, guided me and most of all, was a most special and caring friend. If dinner at school was not to my taste, he would make sure I had something good to eat! His room and his ears were always open for me, even being just a young high schooler. I still remember running to his room to tell him that I beat his score by one point on a major exam that he had also taken 7 years earlier while in high school! He motivated and encouraged me.

Since our founding of the Yeshiva High School here in Phoenix ten years ago, Michael has contributed generously to help us grow the Jewish community here in Phoenix. His generosity in matters of charity and kindness are well known.

He is a humble man, a man who takes self-improvement seriously and a man willing to learn from past mistakes. Please take these values into consideration while you are sentencing Mr. Mendlowitz.

Thank you for taking the time to read this letter.

Respectfully,



Joseph Semel



613 Beach 9th Street. Far Rockaway, NY 11691. 718-337-6000

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

July 30, 2019

Dear Judge Broderick,

I have known Mr. Mendlowitz for the last 19 years in my capacity as Director of the Learning Center at the Bnos Bais Yaakov School of Far Rockaway. He is a parent who advocates not only for his own children, but for the well-being of all the children in our School.

As a parent, Mr. Mendlowitz has always been “hands-on.” He is involved in each of his children’s welfare both at home and at school. Mr. Mendlowitz can be characterized as that parent who views the home-school relationship as essential for child development. His insight into the needs of each of his children is intuitive. I worked with him, when his daughter, R[REDACTED], was [REDACTED]. She had trouble [REDACTED] [REDACTED] and we tried every method available to us to [REDACTED]. We obtained [REDACTED] [REDACTED] In the middle of [REDACTED] grade, after much re-search on his part, Michael discovered that some children have what is called a [REDACTED] [REDACTED]

Michael left no stone unturned in trying to help his struggling child and found a specialist in this field, [REDACTED]. R [REDACTED] was diagnosed with [REDACTED]. We soon learned that through [REDACTED]. At this point in her schooling, R [REDACTED] was severely [REDACTED] but that did not deter Michael. He found a most skilled [REDACTED] and for the next 3 years until R [REDACTED] graduated [REDACTED], Michael drove her to this office in Queens (a miserable drive in rush hour on the Van Wyck). He would pick up R [REDACTED] straight from school to get her [REDACTED]. Michael advocated for R [REDACTED] to get the [REDACTED] she needed and made sure to do all he could to [REDACTED]. He enrolled her in gymnastics and was so proud of her success there that I remember him proudly calling me when she was invited to join the gymnastics team and compete.

He clearly articulated the issues that he observed at home and was committed to helping the school help his child. We worked as a team in determining the specific supports that R [REDACTED] would need to flourish in school. Mr. Mendlowitz left no detail of the support plan undone and, with his constant encouragement, R [REDACTED] is thriving in her daily school life. What I remember finding most astounding about Michael was that after his child was diagnosed [REDACTED]

[REDACTED], he came to me and asked what it would take to spread awareness about this issue within the staff of the lower grades. [REDACTED]

[REDACTED]. In R [REDACTED]'s case, once she completed her [REDACTED] due to how much vital fundamentals she missed out on. But with Michael's unwavering support and [REDACTED]

[REDACTED] and no longer requires [REDACTED], [REDACTED] when she [REDACTED]

Now that R [REDACTED] no longer has [REDACTED], she relies heavily on Michael to achieve success [REDACTED]. [REDACTED] and supports her wherever she needs it and I am concerned that should G-d forbid Michael be taken out of her life, she would [REDACTED]. R [REDACTED] is a bright and thoughtful young lady who has so much to offer and after all she's endured to get to where she is today, I would not be able to bear seeing that undone which I fear would happen without her fathers presence in her life.

As a former member of the Board of Directors, Mr. Mendlowitz has always been known to “just roll up his sleeves and get the job done.” If a student is in need, Mr. Mendlowitz finds a way to help her in the same way he would help his own child. A few summers ago, as the Learning Center was expanding and in need of additional space, Mr. Mendlowitz spent countless days and hours with me on the school campus. We walked the building and the grounds together in search of any and all areas that could be utilized as positive space in the provision of special education services for our students.

Mr. Mendlowitz was in the forefront, when the model for an internal self-contained classroom for incoming High School students who needed extra attention was envisioned. At that time, there were three particular girls who would have needed to leave our school in order to receive an appropriate education when they entered our junior high school in sixth grade. Mr. Mendlowitz foresaw the need to carry this model of education into our high school for these three girls, as well as for countless others who have since then been able to maintain their security in their home school while still obtaining the special services they so desperately need.

These are but some examples of how Mr. Mendlowitz’s participation and involvement in the Learning Center, in our school, and in his own family is indispensable. His daughters as well as the school’s population are all HIS girls. He is a pillar at home and a mainstay leader for the Learning Center at Bnos Bais Yaakov. He is an integral member of the community whose incarceration would be so detrimental to his personal family and to the community at large. He is someone who always is looking to help others and in my experience has always acted in a way that is honest with pristine integrity. I am aware that he has been convicted of a financial crime but the thought of him doing anything to hurt another person or take what is not his just doesn’t align with the person I know Michael to be. Any leniency that could be awarded to him would be in the best interest of all *our* girls and truly befitting of a person who dedicates his entire life to helping others.

Respectfully,

Joyce Schonbrun, MA, SAS/SDA

Director, the Learning Center

Bnos Bais Yaakov School of Far Rockaway.

Karen Renov, Ph.D.
Licensed Clinical Psychologist
123 Maple Avenue-Suite 204
Cedarhurst, NY 11516
516-405-3625

September 10, 2019

I began treating M [REDACTED] Mendlowitz on March 6th, 2015. She presents with a diagnosis of [REDACTED] and experiences symptoms of [REDACTED]. She reports symptoms that include [REDACTED]. For example, she reported [REDACTED]. M [REDACTED] reported that in order to feel better [REDACTED]. Particularly, in March of 2019 she expressed increased symptoms of [REDACTED]. She recently [REDACTED]. She acknowledged that her parents are a strong source of support for her and have helped her with her symptoms and her feelings of safety and security over the past [REDACTED] years of her life.

It is understandable; albeit concerning to me that M [REDACTED]'s symptoms [REDACTED]. She is currently in [REDACTED]. However, the loss of her father as a present figure at an integral stage in her development would [REDACTED].

Please feel free to contact me further with any questions,

Karen Renov, Ph.D.

Leah Weinstein

[REDACTED]

Far Rockaway, NY 11691

August 1, 2019

Honorable Judge Vernon S. Broderick

Thurgood Marshall United States Courthouse

40 Foley Square

New York, NY 10007

Dear Judge Broderick,

As a member of the Far Rockaway/5 Towns Jewish community for fourteen years, I have had the opportunity to interact with Michael Mendlowitz and his family, both professionally and personally. As a teacher in Bnos Bais Yaakov of Far Rockaway, I have seen first hand the many times that Michael and his wife Shira have "rolled up their sleeves," literally and figuratively to take care of what needs to get done in our school and in the community at large. They are both extremely well liked and respected in our community. People are constantly turning to them for assistance in many different venues, and they are always there to do whatever they can. They constantly give of their time to make sure that whatever can be done to ease another's burden or difficulties, will be done. Just last year, one of the teachers in our school was getting married. She comes from a very difficult family situation with little family support. She couldn't afford a wedding gown and had no ability to purchase even just the basics with which to start her new home. Enter the Mendlowitzs. They spoke to many people who had the means to help this young couple and discreetly explained the situation raising what was needed for this girl and her fiancé to enjoy their special day and that it should not be marred by financial worry. Although due to their current predicament, Mr. Mendlowitz was not able to help this couple financially himself, he spent hours of his time going to many friends and neighbors to collect

what was needed. I also should add that this young girl was not someone he had ever even met. She was not even currently teaching one of his daughters. He just felt the pain of this girl the way he feels the pain of each and every person who comes asking for his help.

I have been privileged to teach four of Michael's daughters. Each one of his girls are caring, giving, and a true leader in her class. They live by the mantra that they are raised with: to always try to do what is right and inspire those around you to do the same. When individual challenges arose for his daughters, Michael supported them through it. He continues to be a strong anchor for each of them. For example, their [REDACTED] daughter R [REDACTED] who was my student several years ago struggled with a significant [REDACTED]. Her [REDACTED] [REDACTED]. [REDACTED]. [REDACTED]. I watched in awe at how Michael and Shira patiently supported her through this, [REDACTED]. Most importantly building her self esteem and celebrating her unique talents. R [REDACTED]. I had the privilege of teaching the Mendlowitz's [REDACTED] daughter M [REDACTED] last year. She is a sensitive and sweet girl as well as a conscientious student. However, she would often get [REDACTED]. [REDACTED]. [REDACTED] Michael and Shira in their patient and calm way were there for M [REDACTED] to help her work through her [REDACTED]. As I write this, I can't begin to fathom how the upheaval in their lives has impacted her and I am terrified what would happen to this sweet and sensitive child if her father would be taken from her life.. Lastly, this year, I have begun teaching A [REDACTED] the [REDACTED] of Michael and Shira's daughters. A [REDACTED] is also the same age as my own daughter and I have been able to get to know her over the years prior to having her as my student. She always impressed me as a happy go lucky, carefree and friendly girl. Sitting in my classroom this year is a [REDACTED]. She is [REDACTED]. [REDACTED] I have taught [REDACTED] grade girls for over 20 years and I can honestly say that the level of [REDACTED] she is showing is a painful and

sad reminder of what she and the whole family is going through. If her father were G-d forbid to be incarcerated I worry about A's [REDACTED] If she were to continue to remain [REDACTED] into the giving, warm and confident young adult she has such potential to become.

Michael's oldest daughter, Chayala, now as an adult is giving back to the community in which she grew up in and thrived so beautifully in, as she teaches in Bnos Bais Yaakov. She is a product of her parent's dedication and a real role model for her students and all those around her.

Honorable Judge, at this time, as you contemplate the sentencing of Michael Mendlowitz, please take into consideration the whole picture. Please consider what a positive impact he has made on a very large community. Please contemplate all the goodness he has done and continues to do. Please visualize his beautiful family that needs him desperately and the very real worry for his children's future. I beg of you to please show mercy and compassion for a man who is the first one to show mercy and compassion to others.

Thank you so much for your time and consideration.

Mrs. Leah S. Weinstein

The Honorable Judge Vernon S. Broderick, Thurgood Marshall United States Courthouse, 40 Foley Square, New York, NY 10007

Dear Judge Broderick,

My name is Len Schuss and I have been a member of the Five Towns community for close to 23 years. I have known Michael Mendlowitz for over 16 of those years, as our daughters have attended the Bnos Bais Yaakov school together and are very close friends. Initially, my relationship with Michael was more of a casual social friendship borne from the shared interaction between our daughters and wives. However, over the last few years, our connection has become much deeper, more meaningful and one that I truly feel has made a significant impact on my personal life. I firmly believe that Michael Mendlowitz has made me into a better and more community minded individual for which I am eternally grateful to him. Please allow me to explain.

In the way of background- when it came to community and philanthropic causes over the course of most of my adult life, I have historically taken a more passive role. I was perfectly content to fulfill my charitable obligations as a member of the local Jewish community by simply writing a check to the best of my ability. But I was not necessarily active or passionate about my civic responsibilities. Like many others, I was apathetic and maintained a general laissez-faire attitude that assumed someone else would always get involved and take care of whatever needed to be done. Then over 5 years ago, Michael Mendlowitz literally changed my entire perspective about my individual role in the community. Our daughters' school, Bnos Bais Yaakov faced considerable financial challenges at that time. The school was on the brink of closing its doors. The upcoming school year was fast approaching, leaving close to 1,000 girls on the street with no other suitable yeshiva options available. Michael stepped up to the plate when nobody else wanted to get involved. He faced significant obstacles and was willing to take unpopular stances. But I will never forget his courage and determination as he pleaded with dozens of fellow parents to get involved. He organized and conducted meetings in his home that lasted into the wee hours of the night. I quickly began to see Michael as a driver- the leader- who knew how to accomplish great things. He motivated myself and others

to roll up our sleeves and collectively find solutions to seemingly insurmountable issues. I can honestly say that Michael was the sole inspiration for me to get out of my comfort zone. He taught me what it means to take personal responsibility and work together for the greater good. Michael taught by selfless example and demonstrated the need to put personal differences aside to focus on the primary goal- in this case, the welfare of our children. He literally put his entire personal and professional life on hold while dedicating all of his time, resources and expertise toward the future of a 1,000 children. Fortunately, through Michael's hard work and determination, the future of our daughters' school was saved. The school has stabilized and the students are currently thriving with exponential growth in numbers and quality of education. This is entirely due to the pure sincere efforts of leaders with the integrity of Michael Mendlowitz.

From this point onward, Michael became a personal role model to me in many areas of my life. I saw first hand how he was able to juggle responsibilities of work, family and community. He is the consummate family man who is a loving father to his seven children- six girls and one son. I know all of his children to be extremely well mannered, respectful and giving to others. This speaks volumes to the kind of upbringing they have received in their home from their parents Michael and Shira. Some of Michael's daughters are involved with special needs children and likewise volunteer their time assisting with community projects. Michael's only son Avi also happens to attend the same yeshiva that my sons attend. I bump into Avi on a regular basis and enjoy engaging him in conversation. It is very evident that he shares his father's mature and passionate attitude on life with a strong set of values. Avi always speaks glowingly about his father and the impact that he has had on his life.

If I can respectfully ask the Judge to please grant mercy to Michael Mendlowitz, I firmly believe that he will only continue to be an asset to society. Michael has so many talents that should be used to provide service to the community. He has demonstrated an incredible willingness to volunteer on behalf of the community and I know that he will continue to do so with the same level of passion and leadership. Michael's young family sorely needs him at home to provide love, guidance and emotional support. His children thrive in his presence. His leaving would be traumatic and

leave a huge void in their fragile lives. I thank you in advance for reading this letter and for giving Michael your full consideration of all of his good deeds.

Respectfully,

Len Schuss



BNOS BAIS YAAKOV
OF FAR ROCKAWAY
THE MAURICE LOWINGER CAMPUS

EDUCATING MINDS • INSPIRING HEARTS

September 27, 2019

MRS. CHAYA GORNISH
Menahels

RABBI EPHRAIM BLUMENKRANTZ
Executive Director

Trustees

SAMUEL BERGMAN, ESQ.

ZVI Y. BLOOM

YOELY EDELSTEIN

MOSHE HIRTH

LOYD KEILSON

MEL ZACHTER

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Re: Michael Mendlowitz

Executive Committee

MOSHE BLOOM

MOSHE FELDHAMER

ALON GOLDBERGER

ZALMY SCHIOWITZ

YITZI SCHUSS

RICHIE SINNREICH

Dear Judge Broderick,

This letter is penned on the Stationery of Bnos Bais Yaakov, an institution educating over 1200 girls from Nursery through High School, located in Far Rockaway N.Y. I do so as a Senior Trustee of the school having been involved in its formation & maturation for over 25 years, but also as a friend and colleague of Michael Mendlowitz. Michael Moshe Mendlowitz along with his wife Shira have been the 'backbone' of the school and have been denominated as the 'most selfless couple' since they joined the ranks of the school as parents nearly 20 years ago. Michael has been an interested and involved parent beginning with the registration of their oldest daughter in BBY in the year 2002.

Michael shouldered many responsibilities in many diverse areas on behalf of the school with the advent of his becoming a parent. Almost immediately, Michael took on a potpourri of fundraising and educational projects for the school. He then stepped up to the Board of Directors, which I chaired in 2007, and ultimately Michael was elevated to the chairmanship as of 2014. At that point in time, a tremendous void was created as the founding individual and Dean of the school was forced to step down throwing into question the very viability of the institution. The school building was in financial foreclosure and a plethora of issues both financial and educational threatened a potential closure of the school.

Michael almost singlehandedly organized town meetings and community campaigns to save the school. Michael formed a new Board of directors, hired the necessary educational personnel and internal financial staff and raised the necessary funds to insure the continued existence of the institution. This was accomplished in his typically unflappable and understated manner. Parents flocked to him and sought out his leadership and direction. Had Michael not stepped to the fore there would be no BBY school today!!

During this period of time my role as a grandparent and Trustee allowed me to view and gain an appreciation & respect for the unique and special individual Michael is and continues to be. Michael is known through the Far Rockaway & Five Towns community as an observant individual who follows the dictates of the Torah and traditions with all

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YITZI SCHUSS

RICHIE SINNREICH

of its laws to the enth degree. I have also observed as Michael displayed a constant interest and willingness to grow to even higher spiritual heights through his learning and performance of good and noble deeds. Michael has an extraordinarily big heart especially as it relates to the under privileged and compromised individuals in the community.

Over the years he manifested unusual compassion for the financially impacted especially during the economic downturn of 2008. He made it his business to hire individuals who had suffered setbacks during those times. Michael not only studies the Scriptures, he practices them!! Our Rabbis in the Talmud teach us that "there is not a righteous man who does not sin." Michael shared with me his personal issues when they arose. He understood how they may reflect negatively on the school and he immediately recused himself from any public involvement with the school but continued to work behind the scenes in as exemplary fashion as previously.

Let me state that there is not any disregard for law in Michael's persona. I know how much he has suffered during this entire period, since he always zealously guarded his good reputation. He has endured tremendous pain and suffering through the public humiliation associated with this episode. He is a humbled and contrite individual whose ability to perform good deeds has been compromised by the events of this past period, and it pains him greatly. BBY misses him, the community misses his leadership, and on a personal level, I miss his sage advice and partnership in everything that is good and noble. His absence is a void in my life.

Thank you for reading this letter and I hope and pray that this night in which Michael finds himself will ultimately turn to become a radiant and sunny day.

Very truly yours,

Lloyd F. Keilson Esq.
Trustee of Bnos Bais Yaakov

The Honorable Judge Veron Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

There is a quote from the famed personal development specialist Zig Ziglar, "If you go looking for a friend, you're going to find they're very scarce. If you go out to be a friend, you'll find them everywhere", Michael Mendlowitz brings alive that axiom. I have known and been friends with Michael Mendlowitz for over thirty years. There are few friends that one can write pages of accolades for, Michael is one of them. We became friends in high school when we were in 10th grade and Michael transferred to the high school I was attending in Baltimore, MD. Even as teenagers you could see that Michael was unique in his ability to care for and look out for others. Michael mentored younger students and took them under his wing. As we got older he tutored younger students, free of charge to help them with their studies. Michael would also visit area nursing homes when his schedule allowed it, keeping elderly, lonely people company, especially around holiday times, when their families for whatever reason were not visiting them.

One situation sticks out in my mind that occurred when we were in college. There had been multiple robberies in our dorm, someone had been stealing cash from various dorm rooms for over a month. At some point, Michael had a feeling he knew who was behind these robberies. There was a student, we will call him Sam, who seemed to have it all, he was athletic, smart and very wealthy. Or so everyone thought. Somehow, Michael picked up that something was wrong, and through some very tough conversations, Sam admitted he was the one who had stolen the money, but Michael saw only the good in Sam, and trusted that given the right tools Sam could thrive and be a contributing member of society. So, he arranged for Sam the necessary [REDACTED] [REDACTED] he needed to overcome his issues. He also helped raise the money for Sam to pay back all the people he had stolen from. Today Sam is married, raising a beautiful family, and successful in the financial services sector.

Another anecdote that comes to mind, is that of Daniel. Daniel was a few years younger than us and had some learning difficulties. Michael mentored him, encouraged him to pursue sports, which he excelled in. Many years had passed, and Daniel was attempting to start his own business, and thought merchant services would be a good idea. He travelled from Baltimore to New York to spend three days with Michael, learning the business. Michael took three days out of his schedule to teach him all about merchant services, even though in theory he was training his competition.

Michael didn't see it that way, he was just helping a friend in need. Fast forward eight years, Daniel was diagnosed with [REDACTED]. As soon as Michael heard, he was in touch with Daniel, and went to visit him a few months before he passed away. At that point Daniel could no longer talk, yet Michael made the 4-hour trip to spend a few minutes with a friend.

Over the years when we were teens and in our early twenties, I would always marvel at the fact that Michael could be friends with everyone. We would be out for lunch with our friends, and there would be a person at the restaurant who I would have assumed Michael would not know. Somehow, he always did know them. People were drawn to Michael, because he always saw the good in them, and believed in them. There are many more stories I could share, that would echo this same theme about Michael during our formative years.

On a personal level I have been the recipient of Michael's generous and giving personality. A few weeks after Michael got engaged to his wonderful wife Shira, they introduced me to Shira's next-door neighbor, and the rest as they say is history. We dated and are now happily married for twenty-one years. Michael and Shira were moving to Baltimore a week before my wedding, and had a moving truck taking their furniture and household items down from New York. Naturally, they offered to move all my wife's belongings from New York to Baltimore on their truck as well. When we arrived at our apartment a week later, everything had been moved in by Michael.

When our [REDACTED] child, D [REDACTED] was born, he was diagnosed with [REDACTED]. Following a harrowing year of [REDACTED], our son was [REDACTED] in Boston. We were staying at hotel for six nights at a high daily rate, due to the Boston Marathon being that week. The following month when I received my credit card bill, there was no charge from the hotel. Upon calling the hotel, we were told our stay had been paid in full. After doing a little investigative work, I confirmed that Michael had paid for our hotel stay. Just another example of Michael's giving nature. Thankfully, [REDACTED] was a success and now all these years later, our son D [REDACTED], who we were told would [REDACTED].

The bills for our son's [REDACTED] were approximately \$80,000. We were in financial difficulties due to this. That winter our family car broke down and could no longer be repaired. The thought and stress of having to purchase and pay for a new car was daunting. In a conversation with Michael, I mentioned how we needed to purchase a car. In the course of the conversation, Michael had asked me which dealership I was going to, and I a few minutes later our conversation ended. A few days later the dealer called me to tell me she had a great deal on a car that was discounted for whatever reason, was I interested? The car was \$5,000 less than all the other cars I had been looking at. I jumped at the deal and purchased the car. A year

later, the saleslady and I were talking, and she mistakenly told me the story behind the discount. Michael had paid the \$5,000 difference in the price pf the car. Aside for the gratitude I felt toward Michael at the time, what struck me was the way Michael had helped me out, without hurting my pride. I was still purchasing the car "without any help" as far as I knew, I was just getting a good deal on a car.

Our eldest son's bar-mitzvah coincided with the weekend that followed Hurricane Sandy in New York. While many of our friends and family did not make the trip to Baltimore, due to the damage to their homes and neighborhoods, Michael and Shira were there. There was no fanfare, no complaining about how difficult the trip was. A friend was celebrating a milestone, and they were there to rejoice.

According to Tony Robbins, world renowned motivational speaker, "Some of the biggest challenges in relationships come from the fact that most people enter a relationship in order to get something: they're trying to find someone who's going to make them feel good. In reality, the only way a relationship will last is if you see your relationship as a place that you go to give, and not a place that you go to take." To me this personifies Michael as friend and as person. He is always looking to give not receive, there are no strings attached. Please consider Michael's good character when deciding on a sentence and judge him with leniency for the man he truly he is.

Thank you for your consideration.

Respectfully,

Michael Gottlieb

Michael Reich
[REDACTED]
Brooklyn, NY 11216

The Honorable Vernon S. Broderick
United States District Judge
United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is Michael Reich and I write to you on behalf of my former employer, Michael Mendlowitz.

I am currently a financial controller for a global investment bank in New York City. In September 2010, at the age of 22, I was unemployed and entirely unsure of how to start my career. At that time, a mutual acquaintance introduced me to Michael Mendlowitz. Michael generously offered me my first job as a junior account executive at his company. Without any prior experience or business education, Michael gave me a chance and made a concerted effort to train me. I saw Michael do the same for numerous employees, including many from diverse and economically disadvantaged backgrounds. The training I received was honest, straight-forward, and thorough. Michael was always available for me and took a nurturing interest in my career growth. He exhibited a genuine care for all his employees, both professionally and personally, and was a very patient manager. He consistently offered second and third chances and was very forgiving of mistakes. On numerous occasions I saw Michael demonstrate true sensitivity towards myself and other employees that were going through rough patches and not excelling at work. In late 2011, I left the firm for personal reasons and in 2012; I entered a substance-abuse rehabilitation program. Michael regularly checked in with me to lend emotional support and on multiple occasions, offered to re-hire me upon completion of my treatment. Michael's gestures of kindness were incredibly uplifting and a major vote of confidence at a rock-bottom period in my life.

Your Honor, I ask that when contemplating Michael's sentencing, you consider the goodness, generosity, patience, forgiveness, and compassion he showed me and many others during our own challenging times.

Respectfully,

Michael Reich

The Honorable Judge Vernon S. Broderick

Thurgood Marshall United States Courthouse

40 Foley Square
New York, NY 10007

August 13, 2019

Dear Judge Broderick,

My name is Mordechai Hellman. I am married and father of six children. I live in Far Rockaway, NY and am heavily involved in many different community organizations. I am writing on behalf of Michael Mendlowitz. He is a friend and true mentor. I have known him for almost 15 years now. I say mentor because if not for him, I would just be another member of our community worrying and trying to fend for myself. Michael taught me what it means to have a sense of responsibility not just towards myself and family, but how we need to care for our friends and community as well. There is almost no charitable cause in our area that has not benefitted from Michael's assistance, by him rolling up his sleeves and getting involved. Michael taught me what it means to be truly honest to myself and others both in business and in my personal life as well. These are values that I have learned and more importantly, to cherish. These are values that I have imparted to my six children as well. These are not feelings that I share alone. Many in the community are in awe at how he was able to raise such a wonderful family and at the same time, carry the community on his shoulders as well.

After meeting Michael in 2003, I could not get over the fact that he is such a selfless individual. In fact, almost every conversation with him includes several references to community projects that we were involved with or about some money donations that he was trying to help raise for a family in need.

I am aware that he has been convicted of a crime but I can only speak to his honesty and integrity as it relates to me. I have never met a more honest person than Michael. We were involved on the board of my children's school for many years and I can honestly say that without his selfless, full time dedication, the school would have been forced to close. We saw Michael take the lead and manage operations as well as financial operations with impeccable honesty and commitment.

Since his legal troubles, he has been a shell of his former self. No longer with a smile on his face, he and his family are suffering terribly. We as a community are feeling his pain acutely as well. I beseech you to take this into consideration when sentencing him. His family would be devastated without him home and his friends and those truly in need who rely on him, would be eternally grateful.

Respectfully yours,



Mordechai Hellman

Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

August 7, 2019

Dear Judge Broderick,

I would like to share with you, Your Honor, my personal story of how I met Michael Mendlowitz and his wife Shira and subsequently became so close and so indebted to them.

My name is Muriel Moreno. I was born and raised in Bensonhurst, New York. Given that I went to Catholic schools, and both my parents are Christians, as a young child and into my adolescent years, my knowledge and understanding of other walks of life were limited and minimal. Later in life, when entering the university, I was exposed to the diversity in our world. I am not a religious person. I simply believe in kindness, integrity, and empathy, as we never know the struggles that another person may be experiencing.

During my university years I began to meet people that came from other places with different traditions and cultures. In fact, I took a particular interest in learning about the differences and similarities, which later manifested into my life's work. I can proudly say that to date I have a wide and versatile group of friends.

Some years ago, after weeks of looking for an office near my home in New City, N.Y., I stumbled upon a rental space that was very reasonably priced in a great building right over the Tappan Zee bridge in Tarrytown. I instantly agreed to the terms of the lease agreement, as at the time it was perfect for what I needed. A week later as I was moving into my new office, on my way out to go back downstairs to bring in a few more boxes, I saw an Orthodox Jewish man walking into a space in which seemed to be his office right next to mine.

He was a man dressed in dark pants with a white shirt wearing a black head covering. I decided to walk back down the hall and introduce myself and tell him that I was to be his new next door office neighbor. Michael got up from his chair, and gave me a friendly welcoming with a cup of coffee and a muffin.

As the day progressed and I continued to move into the office, Michael was the only one that had offered to help in carrying boxes and moving my furniture into it's place.

For the next 2 years Michael and I worked next to one another. He was always respectful, polite and caring. A day never passed that he or his wife, Shira wouldn't pop into my office and ask if I wanted them to bring me back something for lunch.

Michael, Shira and their extended family became very close friends of mine. They invited me to their homes for dinners, and family celebrations. I loved spending time with them, It was inspirational to see Michael with his wife and children. I watched Michael play games and teach his children songs, always offering and helping his wife with serving the meals, clearing the table, and even doing the dishes.

Even though they were very religious and observant, they never made me feel like an outsider. They always treated me with respect and care. Our commonalities were more important than our differences. It was and is a true friendship.

After about 2 years, I moved from the office as I had a serious personal family situation and needed to work from home. As I didn't get to spend as much time with Michael and his family, we still kept in touch and would occasionally see one another.

On December 18, 2013, I called Michael heartbroken and shattered, with the news that I had lost my daughter from illness. She had suffered from Crohn's disease for many years, and it had brutally taken her from us. They knew that I was struggling with my daughters illness, and both Michael and Shira offered their support and help throughout the entire time. Words are inadequate to describe the pain of losing a child. I find it extremely difficult to write about this, tears just flow down my cheeks with memories and the knowledge that I will never see her again. Michael and his family were there for me full heartedly and unconditionally during these most difficult moments in my life. I'm forever grateful.

Shortly after, I decided I needed to get away to find peace in this nightmare that was unimaginable, and so very horrifying. I backpacked and traveled to many places throughout the world. I would leave for weeks at a time and come back home, and then after a couple of months of being home I would leave for weeks again. This went on for over 4 years. I explored 6 of the 7 continents. Throughout, I kept in touch with Michael and Shira, shared my stories, discoveries, and experiences of my travels. They were very supportive but these words from Michael, I will never forget, "Muriel, one day you will find peace in directing your pain towards doing something great for others"

One of the places I landed during my travels was Kenya. I fell in love with the people and mostly with the children. I saw the need for education for girls and women, so I began going into the slums of Nairobi and putting these beautiful girls into schools, taking women off the streets and finding solutions for them that would ultimately bring them a better life.

On one of my trips back home, Michael and Shira called me to ask if I would like to come over and join them for dinner. A week later I found myself back in their home just like the old times, except that now their family had grown larger and their other children had grown older. All I could feel was astonishment for what a beautiful family Michael and Shira had created, so much care, love and companionship between them all.

I knew of the hardships that Michael was going through to keep his girl's school open, I also knew how much he believed in empowering women as while growing up he watched his mother being abused. I showed him videos of the children in Kenya and explained the great need there is for education. In Kenya if you don't have school fees, the children don't go to school.

Michael quickly offered to help, and so he did. He made the donations that helped me put a few girls into school and he helped me open a grocery store for a woman that was selling her body to support herself and her 3 children. This woman's name is Anne. Today, not only has Anne been able to put food on her table and give her children an education, she has paid it forward by putting children other than her own in school. You can watch her story on YouTube. I share it with you because it was Michael who was the one to help me to bring this about. Below is the link

<https://www.youtube.com/watch?v=cx1A1Tccbwg>

One of the most rewarding things about Anne's story is that after 6 months of running her own shop, she said to me that she has forgotten what she used to do for a living. Today Ann has expanded her store and is doing wonderfully.

I'm saddened and horrified to see what Michael and his family are enduring each day. The pain, the fears, the anxiety and the unthinkable possibility that their family will fall apart, has been devastatingly punitive.

I ask Your Honor to please take my words into consideration. Please give Michael what he has always given others, ... a chance.

I attended a few of Michael's court hearings. I wanted to show and offer my support to the people who had given so much to me. Michael and Shira looked so frail. It was difficult to watch. I know what kind of a person Michael is. I know how much good he has done for others and continues to do. I wanted to stand up and tell you about the Michael I know. I could not then, but I am doing so now.

Michael is a kind and giving soul. His wife and children need him. His community and indeed those across the world need him. I thank you, Your Honor for taking the time to read my letter.

Respectfully,

Muriel Moreno



BNOS BAIS YAAKOV
OF FAR ROCKAWAY
THE MAURICE LOWINGER CAMPUS

ת"ס

July 26, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

Mr. Michael Mendlowitz has been a parent at Bnos Bais Yaakov for over a decade. I have known him throughout all of his daughters' attendance at BBY in my capacity as the Judaic Studies Principal of the lower division of the School.

Mr. Mendlowitz has always shown himself to be an integral part of each daughter's social, academic and emotional development. He is an active parent who is in tune with each of his children's unique qualities. The extent of his participation in his daughters' daily lives is remarkable. He is one of the few fathers who are known to personally drop off snacks with encouraging notes for his daughters during the day.

Currently, his daughter S [REDACTED] is a student under my auspices and we have observed that she exhibits [REDACTED]. At times, her [REDACTED]

[REDACTED] I have had numerous collaborative meetings and conversations with Mr. Mendlowitz regarding S [REDACTED] and find him to be an intuitive parent who advocates well for his child and participates in every aspect of her [REDACTED]

Mr. Mendlowitz has complied with the suggestions made by the school in order to help S [REDACTED]. He met with a [REDACTED]

Mr. Mendlowitz is a warm and nurturing parent. Sentencing Mr. Mendlowitz with incarceration and removing him from being an active participant in her life, would undoubtedly put S [REDACTED]'s [REDACTED]. I urge Your Honor to consider S [REDACTED]'s future when sentencing her father.

Sincerely,

Mrs. Penina Neuberg
Judaic Studies Principal
Grades 1 - 4

*Congregation Aish Kodesh
of Woodmere*

351 Midwood Road
Woodmere, N. Y. 11598
516 - 569-2660

—
RABBI MOSHE WEINBERGER



קהילת אש קודש דוודמיר

—
הרב משה וויינבערגער
מרא דאתרא

ב"ה

July 25, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is Moshe Weinberger. I am the Rabbi of Congregation Aish Kodesh in Woodmere, NY. Michael Mendlowitz, his wife Shira and his children have been members of our congregation and community for the past 17 years. I am not only Michael's Rabbi, but also a very close personal friend, confidante, and spiritual mentor. I am sure that you have heard much about Michael's exemplary kindness, generosity, and compassion, as well as his passionate devotion to family and community. All of this is true. Yet, I feel it's crucial to offer my unique perspective as his long time Rabbi in order to help you gain a full picture of the true measure of this unique man.

For many years now Michael has been our cantor for the High Holidays. He has been blessed with an extraordinary melodious voice and is intimately familiar with the prayer service. Jewish law requires that the Chazzan (cantor) not only possess a beautiful voice and a command of the liturgy, but he must also be truly G-d fearing, scrupulous in his personal behavior, and an upstanding, respected member of the community. But all of these qualities do not yet make the ideal Chazzan (cantor). Our tradition expects the cantor to be "beloved and of a broken heart". Only such a person, one who possesses a contrite, broken and humble heart can truly inspire and elevate others.

For all of these years Michael has refused to accept one penny (for a position that is extremely well-paying) for his services. He is dearly loved and respected for his humility, kindness, and authentic gentle spirituality. As for the broken heart...although it is not public knowledge, Michael had an intensely miserable upbringing. His angry, oftentimes cruel and unforgiving father and his disconnected mother forced Michael to become the caring and loving "parent" to his sisters which they so desperately needed. Unlike his father he is forgiving to a fault, and ever so gentle. He is uncritical and even naïve in his trust of individuals who are not necessarily worthy of it. Unlike his mother, he is giving, kind, sweet, and always concerned with the needs of others before his own. Your Honor, can you think of anyone, let alone someone with 7 children who absolutely has never raised his voice or lost his temper in his own home?! His wife Shira has shared with me that never once in all of their years together has Michael ever "lost it".

Michael has a uniquely close bond with each of his children and spends countless hours helping them through any and every challenge that comes their way. Michael's relationship with his only son Avi is one that is not your typical father/son bond. I've spent many hours counseling Avi, helping him through this painful time in his life and I can attest to the deep and meaningful relationship he shares with his father. As the only boy in a house full of girls, Avi depends on Michael heavily for guidance, love and support and I fear for his wellbeing at this critical time in his life should he be separated from him.

Michael is someone who has helped countless people in our community find employment when they were out of a job and in desperate straits. He feels each person's pain as if it's his own and doesn't rest until he does something to ease it. I've witnessed this countless times, but one instance stands out in my mind. Several years ago, a member of the community with 2 autistic children lost his job and fell on very hard times. He was on the brink of financial ruin and his emotional health was in jeopardy. Michael heard about this man's plight and went around the community collecting a substantial amount of money to get his mortgage up to date, pay his healthcare bills and put food on his table. He then networked to find this man a job so he could get back on his feet. Michael literally saved this man's life and made sure that he never found out who it was that saved him. Michael was adamant that we preserve this proud man's dignity, and he insisted that he never find out where his salvation came from. To this day, I am the only one who knows the truth; which is exactly how Michael wanted it.

Each week we celebrate the Sabbath and enjoy the day of rest after the long hectic week. Most use their Sabbath to relax, and unwind. Michael and his children saw that families in our community with children who are autistic, disabled or have any type of special need don't ever get that luxury of resting on the Sabbath that most of us take for granted. He spearheaded a program for these children, which was held in the Mendlowitz home for a few hours each Sabbath to give the parents a much-needed break. He recruited his own children and their friends to help run this program teaching them by example how to be a selfless and giving person.

I was with Michael throughout the terrible trauma of two stillborn infants and these past four years of confusion and fear. He is a broken-hearted man distraught and full of remorse over what took place under his watch. Not a day goes by that he doesn't beat himself up for not seeing what he should have seen and not reacting as quickly and with enough force as he should have to the issues at his company. Michael attends prayer services three times a day, studies and leads bible classes focused on spiritual growth, repentance and self improvement. He is a man filled with faith in G-d and the underlying goodness of all people.

Incidentally, from the moment of the indictment until now, Michael has voluntarily stepped down from his position as cantor for the High Holidays. Hundreds of congregants who wait an entire year to be led by his inspiring prayers have been disappointed these past years. Michael insists that in order to lead the congregation, his name must be cleared and his reputation repaired. Myself, and the many, many people who love and respect Michael hope and pray that the day is near when this will happen, when the dark cloud will finally be lifted from over him and his beautiful family.

I beseech you take all of the above into serious consideration in determining the future of an individual who is so desperately needed and loved by his family, friends and community.

With greatest respect,

Rabbi Moshe Weinberger

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United State Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is Rachel Levy and I'm writing to you on behalf of my former employer Michael Mendlowitz. I met Michael in 2005 as he was just starting CPS. In fact, I was his first employee! I worked for him until the end of 2012 and was employed in every role from secretary to sales rep, to manager of operations. As such, I have a clear and unique view of who Michael is and how he operated his business so I feel it is my obligation to give you that perspective.

When I met Michael in 2005, I was a lost 19 year old at one of the lowest points in my life. I had a very turbulent upbringing from the time I was a young child. My parents divorced when I was 14 and my mother had married and divorced twice before marrying my father, creating an extremely unhealthy and unstable home for me to grow up in. We lived in extreme poverty, where even my basic needs were not met, and I developed [REDACTED] as a teen living in such a physically and emotionally abusive household. I dropped out of school by the time I was 15, fell into a crowd of [REDACTED]. For years I tried whatever I could to [REDACTED] upbringing. I had one failed relationship after another and was mistreated by every man I came in contact with. I had no love, no emotional support and felt completely alone in the world.

It was at this point that I was introduced by a friend to Michael as someone who would give me a job and some stability despite my lack of education and experience. From the minute I started to work for Michael, I felt like I had finally found someone who could help me get my life back on track. He patiently trained me, built up my confidence in myself and was the role model I had never had growing up. He taught me by example how to treat others with respect, how to work hard to achieve success and above all how to live my life with integrity and morals. He made me feel safe. He was the first male figure in my life to treat me with respect and be a proper role model of how men should act.

He taught me the credit card processing business from the ground up. In those early days of CPS, we both did sales on the phone. We helped each other close deals and slowly built up the customer base to expand our team. I sat in the same office as Michael for over a year, listening to his sales pitch and learning how to do it. I could swear under oath, that I never ever heard him lie to a customer. I often heard him telling customers honestly that he couldn't save them money and they should stay with the processor they were currently with. I remember asking him at the time why he told potential customers that, and he answered without hesitation, because that was the truth. Signing customers up leading them to believe things that were not true didn't help the company and was dishonest. Michael was not the "aggressive salesperson" type. He never, ever told me to lie to customers to get a deal.

We built the foundation of CPS together. I became his best and most trusted sales rep and we always were aligned on policy and business practices. Michael became my mentor, and as he built up my confidence, I took steps to repair different areas of my life which were in need of fixing.

Through the years, as the company grew, I saw dozens of employees come through the doors of CPS. All ethnicity, background, disabilities...he always gave everyone a chance to succeed. Several of them came to Michael straight out of rehab. Many of them one paycheck away from being on the street. Michael always saw the good in each person and he saw potential that most others would not have seen. He wanted to help everyone have a good life. We didn't just view CPS as a job, we all genuinely respected Michael for who he was and what he stood for. It was a family.

By 2010, I was Michael's backstop and top employee. I was promoted to manager, and later head of Underwriting and Risk. I monitored and reviewed every application that came through the sales floor. He needed that balance because he trusted everyone to do the right thing. I did the confrontations for him and reprimanded the sales reps that needed reprimanding. Michael was too soft and gentle on everyone. He was idealistic and trusting. I was street smart and sharp. I saw any short cuts reps would try to take to make the deal and earn the commission. I saw all the angles they played and called them out on it time and time again. The nature of salesmen in every business is to push the limits and do whatever you can to make the sale, and many of the sales reps at CPS were no different. We had dozens of meetings with sales reps, managers and the team over the years about submitting correct applications without changing pricing or deleting fees. It was a constant game of cat and mouse that Michael was ill equip to play on his own. His trusting and kind nature was exploited by those who knew that even if they got caught, they would get another chance. And they always did. CPS relied on the efficiency of systems and installed policies and pre-approved pricing templates for reps to sell with. Reps always took advantage or found holes in the "system" that was put in place. They were incentivized with a \$100 dollar commission check on every approved deal and unfortunately that "carrot" was often the motivation for bad behavior. Often I would get frustrated and ask Michael why we don't just get rid of some of the repeat offenders and his answer always was something along the lines of "do you know what he's going through at home? How will he support his family if we fire him? You'll see, he's gonna turn it around". He was so in tune to the personal problems in everyone's lives that it made it impossible for him to fire anyone. His empathy and compassion for everyone was extraordinary.

In my job as manager, after I reviewed and approved or declined an application, we would send the application over to EVO for review. This was after EVO managed this process for almost a year. Once they felt comfortable with me managing this process they handed over the reign to me. Even after this was implemented, many times EVO would come back to us with more requests of documentation. I, along with my staff, would be the liaison between sales and underwriting to make sure we would be adhering to EVO's policies and guidelines and send them any supporting docs they needed. Michael met and spoke to EVO several times a week. I was on many of those calls. He was constantly in touch with legal, HR, compliance, pricing, sales and operations at EVO. He had scheduled calls twice a week and many calls in between. He was always open and transparent on every little detail. Many times he expressed frustration to EVO how he had to chase his reps to comply, be transparent and not put the company in harms way, and EVO would offer suggestions based on their years of experience in the industry. Michael relied on them. He was very focused on being a great partner to them and they admired and respected him. He was always flexible and willing to execute any of their policies without any issue. I personally knew some of the executives at EVO and they told me how he was their only partner that never argued with them.

Michael was constantly frustrated that he couldn't get all departments aligned. The pricing issues and mismatches would never have taken place if the reps didn't delete and change pricing. I caught them many times. Whether it was batch fees, monthly minimum fees, annual fees, transaction fees...you name it. Michael and I would meet them in his office and warn them. Further, he spent months working to build a brand new software system to curtail this activity. Michael told them that it's OK to be aggressive, but NEVER change pricing without permission and NEVER lie to a customer.

When Michael was directly managing the sales team, the CPS sales pitch was one we learned from recording sales pitches of our competition and hearing how they were doing it. I did sales for years with the team, there was never any script at all. He wanted us to listen, consult and solve without sounding robotic. When Rick Hart joined as manager, he introduced the concept of a script to his new team and Michael blindly trusted him as he did everyone. I always warned Michael about Rick. I can sniff out an issue even before it came to the surface, but for Michael it would have to smack him in the face before he would realize. I told Michael that Hart was a terrible manager, out for himself and nothing but trouble. He would not let his employees talk to Michael, he was always paranoid. Rick instilled fear into his team, took drugs and was constantly high in the office blaming it on the meds he was taking. Michael always thought Hart would turn it around. He would talk to him constantly about improving his life, his training process, and how to become more reliable and Michael of course believed that he would. I later heard that Michael finally fired Rick, who turned around a month later opening a competing credit card processing business, taking half of Michael's sales crew. He switched over many Commerce customers to his new company, and took the call center Michael used to generate leads. I was not surprised by this, nor was I surprised to hear that Michael did not retaliate in any way. Michael is just not a fighter and hates confrontation, even when someone is hurting him.

Mendy Greenblatt started working for Michael shortly after I did, and we worked together for many years getting to know each other very well. He worked his way up from a sales rep to manager and before long became Michael's right hand man. Michael trusted him implicitly with everything and had complete faith in him. I remember an incident that occurred that I help clarify for Your Honor the culture at CPS. The sales reps would all submit their applications to me for approval and one day I noticed Mendy's applications weren't looking like the rest. Upon closer examination, I saw he was deleting the fee's that were in the template, that the reps were required to use, and putting in his own lower fee's instead. I was able to tell this was the case, because the font he used was different than the CPS pricing template. I called Mendy over and reprimanded him asking him what he thinks he's doing. I told him, he's the top manager, the one who sends out emails to all the sales reps on Michael's behalf making sure they all know never to change fee's or misrepresent. How could he be doing this himself?! He first tried to say Michael allowed him to do that to close the deal, but when I told him I didn't buy that and we would need to discuss it with Michael, he turned red and admitted he was just trying to make more commission money and he wouldn't do it again. I still went to Michael and told him what I had found, as it was my job to let him know. After Michael called Mendy to join our meeting, warned and reprimanded him, Mendy apologized and begged for another chance which of course Michael gave him. I just remember the initial disbelief in Michael's eyes when I first told him I caught Mendy doing that, he was very hurt and upset. But then he calmed down and his response shocked me. He said "Mendy is a good person who made a mistake, and I'm sure he just did that out of desperation which he shouldn't feel. Let's

figure out how to get him more leads so he could earn what he needs in the right way.” Michael couldn’t allow himself to think ill of anyone, he always found the silver lining in each person, whether or not it really existed. But I know without a doubt that he truly believed it did exist.

I also had a lot of interaction with David Devers. David claimed he knew all industry policies from all the previous experience he had in the credit card processing industry. He was well versed in EDS billing systems and he always reassured Michael that “he’s got this”. David did not like when Michael second guessed him. He wanted Michael to have the utmost confidence in him. He needed that. He always came to Michael with pricing ideas to impress him, always assuring him that this was industry standard. I was there for literally dozens of these meetings. Michael always replied “please make sure you clear this with Ken or Barry at EVO” or please make sure our merchants are properly notified of pricing changes. That was his constant response. His policy was super clear and consistent. Michael relied heavily on David to monitor quality control, billing and customer support and when any issues came up he worked with David to resolve them.

I remember that last year I was there, Michael was stretched really thin. The company grew from 8 employees to 80 in just a couple of years and he needed managers and systems to ensure CPS ran properly. As the company grew so quickly, it was harder to control every sales rep and deal that came in. When merchant complaints would come in, Michael would get visibly upset about it. He would claw back commissions from reps who were misrepresenting and offer refunds to merchants. He thought that creating systems and policies would control any sales misconduct, but they always found a way around it and Michael’s trusting nature made it so much easier for them to do that. Michael’s main focus was on marketing and business strategy. He empowered me and other managers to take care of the nuts and bolts. Michael’s strength was in strategy, systems, automation, and marketing.

In the summer of 2012, I was burnt out from managing this business and felt it was time for a change so I left CPS. I was tired of always fighting sales reps and taking on that role of “watchdog or gatekeeper”. I wanted to make a difference in the world. Despite the huge void my absence would leave at his company, Michael encouraged me to go to nursing school and build a great life for myself. He pushed EVO to give me a generous severance to help get me started with nursing school. Although I am now a successful nurse, and have a fulfilling life helping others, seeing what my absence created at Commerce has me feeling terrible regret about leaving the company with no one who cared enough about Michael to make sure his trust wasn’t being abused. In hindsight it’s very clear to me that he needed someone like me to be his balance. I was forceful and confrontational while Michael is gentle, trusting and soft spoken. Even after leaving CPS, whenever I was in a bind I would call Michael to help. He was always there for me no matter what the issue I was having. I have no idea how Michael had the time to manage a business, take care of his family and save the world, but he was on a mission to spread goodness and kindness to everyone.

Michael is the extreme opposite of greedy. He would always take care of his employee’s needs before his own. He would grant extra vacation days, bonuses, and advocate for raises for us all the time. His mindset was to build a family atmosphere where every employee would love coming to work and get rewarded for their hard work. He’s without a doubt the most charitable, selfless person I know. He would give the shirt off his back to anyone. It didn’t matter the circumstance. All human beings were worthy of his trust and his kindness. Over the years I

personally witnessed countless stories of how Michael helped his employees but I'll just recount a few that come to mind.

Bridgette Velez worked at a local café near the office that I would pick up lunch from sometimes. I always saw how her boss was mistreating her at the counter there and how she was very often near tears. I went to Michael and told him about her situation and how she needs to get out of that abusive job but had no training, schooling or skills to do anything else so she was stuck there. Michael immediately sent me back to have her come to the office for an interview. As soon as he saw how badly she wanted a new start, he offered her a job in data entry, trained her and even helped her get through school on the side to become a police officer, as she had always dreamed.

Crystal Aponte worked as a secretary and was in need of dental surgery which was beyond her budget but was causing her extreme pain. Michael paid for dental insurance so she could take care of her dental issues. I am still in touch with Crystal today and she always reminds me of what Michael did for her. She's actually now a dental assistant!

One weekend I went skiing with some friends and came back to the office bruised and sore. I was an amateur but went with friends much more advanced than me. I fell many times that weekend and by the time I came to the office on Monday I was in bad shape. I had headaches all day and Michael was nervous something was wrong with me. He dropped everything and drove me to the hospital. Turns out his intuition was on point. I had suffered a bad concussion on one of my many falls and Michael stayed in the waiting room for almost an entire day making sure I was treated and diagnosed properly and given clearance to go home. He drove me home and would not let me back to work until I was feeling 100% and cleared by doctors. This took about 2 weeks and I was already way over my scheduled vacation days. It didn't matter. Michael paid me for all the missed days plus any commissions I "would have" earned in those two weeks. This reckless weekend behavior was my fault, but Michael knew I couldn't afford to miss a paycheck.

My mother was a physically unwell, single mom, trying to raise 5 children. She often had a hard time working outside of the home to bring in any income. She was talented in graphics and Michael gave her graphic design jobs whenever he was able so my mother could work from home and make money in a respectable way. When my brother set his sights on becoming a doctor, Michael encouraged him and always allowed him to come to the office to study, giving him his own desk and quiet room. He graduated his bachelors with a 4.0 GPA in Biology and Chemistry and has only a year left to medical school. Michael was always looking for ways to help my family in any way he could, expecting nothing in return.

Michael showed us all what it means to be a family man. His wife and kids are his life. Nothing else matters. They would constantly come visit him in the office. He has the cutest little girls! They would walk around the office, sing to us, sit on our laps and we would give them candy. We were all part of the Mendlowitz family. Michael wanted to show his kids what it means to have employees from all walks of life and we felt so much love from them.

I am now a successful nurse, with a beautiful and stable life. I spend my days and nights saving lives and giving hope to those who have lost all faith. I promise Your Honor, I would still be on the streets if not for Michael and his faith in me. Actually, I don't think I'd be exaggerating if I would say that I don't know if I would even still be alive had Michael not given me the chance and confidence he gave me when I was so young and alone. Many of my friends from those

years before I met Michael are no longer living and I only wish some of them had had a Michael in their lives so maybe they would still be alive today. Michael empowered me to reach my potential, and everything I do today is about doing my best to give back to society. Just like Michael taught me.

I know with absolute certainty that Michael is a very good man with the highest character imaginable. He would never set out to cheat or hurt anyone. He's selfless, honest, gentle, caring...you can't fake this. I know this man for almost 14 years. I worked alongside him as his right hand for 7 years+ and always remained part of the CPS family. In my wildest dreams, I never imagined that anyone in the CPS family would ever lie to try and hurt the man who did so much for them. When I heard about the investigation, I thought the truth would be told about Michael by every employee and this would be behind him. But that did not happen and so I am writing to give Your Honor a glimpse of the real truth about Michael and what went on at CPS.

Michael deserves a second chance. That's what he's done to hundreds of people that I know about and I'm sure countless others that I don't know about. I know Michael's family, his wife, his sweet children. Incarceration will destroy this beautiful family beyond repair. Michael is the rock for everyone who is lucky enough to know him. His wife and kids rely on him and need him. We all need him. This man has spread kindness to the world and is shattered about what happened under his watch. I promise you that he has learned from his mistakes. He is broken, just like I was at 19 years old when he gave me a chance at rebuilding my life. He helped me put the broken pieces of my life back together again and I'm begging Your Honor to do the same for him. If there is anyone in this world that deserves mercy, compassion and leniency...its Michael Mendlowitz. Please open up your heart and grant that to him by allowing him to serve his sentence at home with all those who need him.

Respectfully,

Chasyah Rachel Levy

The Honorable Judge Vernon S. Broderick, Thurgood Marshall United States Courthouse, 40
Foley Square, New York, NY 10007.

To the Honorable Judge Vernon S. Broderick,

I have known Michael for 30 years. We met back in September 1989, at the beginning of 10th grade at Ner Israel High School, a boarding school in Baltimore, MD. That previous summer, while in camp, Michael had heard a few stories about me and my upbringing. I had made the jump to a rigorous study program from a small day school. Given the weaker background I had in areas of religious study, it was a significant accomplishment and presented great challenges for me.

Michael was popular and although I came from a small town with few friends, he made me feel a welcome part of the social group. Michael took an interest in helping me master various challenging texts that we had to study. He was patient and took a genuine interest in helping me gain confidence and succeed in my studies. He was selfless, and always provided me with the confidence boost I needed to meet school challenges. We had lots of tests in high school, and he played an integral role in my success, by helping me better understand the scriptural texts. He always projected a positive attitude that made me feel proud about my accomplishments.

We were friends throughout high school, and we were able to reconnect after years of post-high school study. Michael came to my wedding and put on his best dance moves in my honor. Years later we remained friends, and Michael remained the type of guy you could always count on for a favor and seek advice from.

Michael's patience and kindness are still apparent to people that meet him. He still has a generous spirit about him, and became a leader in his community. I have no doubt that we'd still be great friends if we lived in closer proximity.

Respectfully,

Russell M. Rosen

Sara Koenig

[REDACTED]
Brooklyn, NY 11204

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

August 18, 2019

Dear Judge Broderick,

It is with great honor that I share with you my experiences and valuable lessons I have learned from Mr. Michael Mendlowitz over the past seventeen years as a parent, board member and community activist.

As the General Studies Principal of Bnos Bais Yaakov, I partnered with Mr. Mendlowitz in the education of his daughters. He is an involved and devoted parent. Each conversation with him regarding his children reflects his sincerity to help each girl reach her maximum potential educationally, emotionally and socially. He provides a solid home front where each of his children cherishes a close relationship with him and blossoms from his golden heart and wise guidance.

A few years ago, our school was in turmoil and was faced with a crisis where we were almost forced to shut down, leaving a thousand students without a school for September and hundreds of teachers and support staff without a job just a few weeks before the start of the school year. Most of our teachers live paycheck to paycheck and rely on this income to put food on the table. The impact of our school closing would have been disastrous for so many hard working families. I remember the summer vividly, when most of the parent body was on vacation, Mr. Mendlowitz stepped up to the plate and single handedly reached out to each member of the administration and fellow parents to strategize about the reopening of Bnos Bais Yaakov. Most people thought the challenges the school faced were insurmountable and the work required was too daunting to even try. But Mr. Mendlowitz would not be deterred.

With tremendous sensitivity and care, he was the key player who pulled together an outstanding team of leadership to run the school. With tremendous integrity, he earned the trust of each member who worked alongside him as well as the unequivocal trust of the entire administration.

I was privileged to work on many "projects" behind the scenes with him. Never one for fanfare, he always came to the rescue, cherishing the moment of "saving the day" with most people in the dark to whom the credit is owed.

As a valued member of the board of directors, he was the first person the principals would reach out to. Although he was a busy and accomplished person, he never made any of us feel like we were bothering or interrupting him. His keen insight and sensitivity to people's feelings guaranteed us that delicate situations will be well - handled.

He always viewed things with a positive perspective, gave people a second chance, and was able to skillfully navigate all personalities and dynamics. He was a master "peace maker".

I remember many phone calls where he would strategize about which would be the best way to navigate effective change. He took the longer or tougher route to guarantee success and not hurt anyone along the way.

His kindness knows no bounds and I don't know many people with a heart as big as his. A large family in our school was struggling financially to the point where there was not enough food to feed the family. They were proud people and didn't want anyone to know. A kind neighbor picked up on it when the children would always join her family at mealtime. After they confided in her, she reached out to me as the children's principal to see what I could do. Knowing how much my students were struggling was truly heartbreaking. This confidential situation needed to be handled delicately, so instinctively the first person I reached out to was Mr. Mendlowitz. Within the hour, he put together a very generous sum of money from friends of his, personally went to a large supermarket to get gift cards and hand delivered them to us to subtly give to this family. The generosity and brilliance to think of giving it in a way that the family would maintain their dignity-is symbolic of how Mr. Mendlowitz operates.

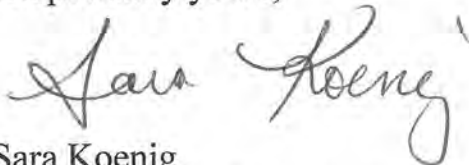
Just last year, at his daughter's graduation, a momentous time for his family, Mr. Mendlowitz approached me after the ceremony for what I thought was

to express his pride over his daughter's achievements. He did express that and thank me for all I contributed to her education; but not before asking me who a particular graduate he noticed during the ceremony was. His keen eye and golden heart, noticed a girl who didn't smile because she was in desperate need of orthodontic treatment. Her mother, a single mom, couldn't dream of this "luxury" and as a result she had extremely noticeable teeth deformity. In his swift and discrete manner, he didn't rest, until all the details were attended to, changing this girl's life forever, ensuring this sad girl the ability to smile with confidence! There were hundreds in attendance at this event, yet he was the only one who took notice of a child other than his own, changing her life without her ever knowing. What I found to be most astounding is that this occurred this past June when Mr. Mendlowitz was recovering from the pain of his difficult trial that ended just a few weeks prior. He no doubt had many troubles of his own to focus on. He had every right to wallow in his own woes and look the other way to the suffering of someone else. Yet he didn't. Because that is the essence of who Mr. Mendlowitz is and as the principal of his girls, I see how he has instilled this quality into his own children as well.

I have a deep sense of gratitude toward him for his endless generosity, valued time and wisdom he shared throughout the years. He is a personal inspiration and an outstanding role model to his family and to the entire community.

Michael and his wife Shira, are a unit, the most wholesome team who have invested their lives to improve the lives of others. Breaking up this beautiful family would be tragic and have disastrous effects on his wonderful children. Please show Michael mercy. Please keep this special father home with his devoted wife and children to continue his heroic quiet acts of kindness. The hundreds of children and people whose lives he touches are depending on him!

Respectfully yours,

A handwritten signature in cursive script, reading "Sara Koenig". The ink is dark and the signature is fluid, with a large, sweeping "S" and a long, trailing "y" in "Koenig".

Sara Koenig
General Studies Principal
Bnos Bais Yaakov School

Hon. Judge Vernon S. Broderick
Thurgood Marshall US Courthouse
40 Foley Square
New York, NY 10007

Re: Michael Mendlowitz

Dear Judge Broderick,

It is with a heavy heart that I write this letter to you on behalf of my dear friends Michael and Shira Mendlowitz. My family and I have been close with Michael, Shira and their children for the past eight years since we moved to their neighborhood in Woodmere. My husband attends religious services with Michael and I have worked with Shira closely for our girls' school as we have both been blessed with many daughters. Over the years we have developed a deep and meaningful friendship. I truly look up to Michael and Shira and am in awe of what they have accomplished on behalf of our community in terms of helping to grow and build our daughters' school and our synagogue.

As a clinical psychologist with over a decade of experience working with teenagers, adults and families, I believe that a sentence of incarceration for Michael would unequivocally produce profound and far reaching negative repercussions for his family. My daughter has been friends with Michael and Shira's [REDACTED] year-old daughter, M [REDACTED], for several years. Michael has an extraordinary bond with M [REDACTED]. They are of similar nature- both are [REDACTED]. M [REDACTED] has always been an [REDACTED]. She is one who [REDACTED]. On the one hand, she can be [REDACTED]. Yet, on the other hand, she is amazingly talented, incredibly full of potential and loved by all. She is an avid gymnast, singer and performer. She is a star but unbelievably hard on herself. Because of their similar nature, M [REDACTED]'s father has always been able to relate to her and understand her. He is her rock and guiding force. The incarceration of her father would potentially be destructive to Meira at this critical time in her life as a [REDACTED] school and young teen who is trying to navigate the waters of adolescence. She needs him by her side. She needs his constant love and support. How traumatizing it would be for M [REDACTED] to have Michael taken away from her.

Michael is the mainstay of his family. Several years ago, the Mendlowitz family suffered the tragic loss of their unborn child shortly before the baby was due to arrive. It was Michael who

helped his family cope and move forward after that traumatic experience. Michael and Shira were blessed to welcome, A [REDACTED], into their family only ten months after their loss. Needless to say she was welcomed as the baby of the family with tremendous joy and endless love. The entire family fawned over and coddled A [REDACTED], and A [REDACTED] easily accepted her role as the baby in family. A delicious and adorable child, A [REDACTED] has a tenaciously strong attachment to her parents and tends to be introverted and easily frightened. It would be traumatic for A [REDACTED] to be separated from her father, especially without the cognitive capacity to understand what has happened to her family.

Michael's relationship with his only son, Avi, who just graduated from high school, is something to behold. They are best friends and mean the world to each other. As Avi enters young adulthood and takes on more responsibility at this critical juncture in his life, he too is desperate to have his father and confidant by his side. It pains me to think of Avi without Michael next to him in Synagogue and without Michael's male presence in their house with a mother and six sisters. Michael's eldest child, Chayala, is now of marriageable age and is hoping to get married in the near future. Getting married and raising a family is a major focus and goal in our community. Michael's incarceration has the potential to significantly impact Chayala's ability to get married and start a family and life of her own. Michael's children need him. They need his presence. They need his love. They need their father. It almost goes without saying that Shira needs her husband. I literally cannot bear the thought of her raising seven children without her husband.

I beg the Honorable Judge Broderick to consider Michael's wonderful family at this critical time.

With respect and sincerity,

Samantha Lawrence, Psy.D.

Tova Rubin, OTR/L

Occupational Therapy



946 E 19th Street, Brooklyn NY 11230

917-613-0665

Tova100@hotmail.com

September 24, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

I would like to take this opportunity to relay to you my concerns for the wellbeing of A [REDACTED] Mendlowitz, the [REDACTED] daughter of Michael Mendlowitz.

I am a licensed occupational therapist, working in private practice in New York City as well as in upstate New York. I have been treating A [REDACTED] over the course of the past two years. A [REDACTED] presents with [REDACTED] as well as [REDACTED]. [REDACTED]. [REDACTED]. Many people with [REDACTED] [REDACTED].

[REDACTED]. People can be [REDACTED] they have difficulties with. A [REDACTED] is [REDACTED]. She is a [REDACTED]. For example, I recall an incident where [REDACTED]. [REDACTED]. [REDACTED]. Another time, A [REDACTED]'s mother had [REDACTED]. [REDACTED]. [REDACTED]. [REDACTED].



[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

The other major component of her [REDACTED]. By providing as much [REDACTED]. To this end, I have been working with A [REDACTED]'s parents on structuring a [REDACTED] [REDACTED] all in order to empower A [REDACTED] with the skills and abilities to flourish in the real world. [REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

Being that A [REDACTED] is very [REDACTED]
[REDACTED] A [REDACTED]'s father plays a very significant role in her life. Her face lights up when she talks about her father, such as when she describes to me how her father puts her to sleep at night after reading bedtime stories and playing hide-and-seek with her. Every Sunday, A [REDACTED] and her father plan a special activity together- whether it's going to the park, bike-riding, or painting pottery. Being that, as mentioned above, [REDACTED]
[REDACTED], I sincerely hope that the Honorable Judge will take all of the above into account when rendering his decision.

Please feel free to contact me with any questions.

Sincerely,

Tova Rubin OTR/L

Tova Rubin, OTR/L



The Honorable Judge Vernon S. Broderick
Thurgood Marshall United State Courthouse
40 Foley Square
New York, NY 10007

September 26, 2019

Dear Judge Broderick,

When I look into the eyes of Chayala, R■■■■, M■■■■, A■■■■, S■■■■ and A■■■■ - the daughters of Mr. Michael Mendlowitz - I see children that are so loved, cared for and supported, their entire lives with dedication and devotion that Mr. Michael Mendlowitz as a beloved father raised each of his children with. As the preschool director of Bnos Bais Yaakov, I saw the Mendlowitz girls grow and develop into whom they are today. One daughter suffers with ■■■■■, one with ■■■■■ which affected her academics and so much more, one with ■■■■■ which manifested itself in many other ■■■■■. Yet, through all of these challenges, Mr. Mendlowitz is there by their side guiding, devoted and inspiring each one to be the best they can be. Look into their eyes and you will see innocent children who are caring, respectful and trying to always do what is right. I fear what would become of them if their rock, their support, their mentor is taken from them.

A■■■■, the beloved baby of this beautiful family, has a deep and strong attachment to her father and has battled through many ■■■■■ in her young life. Her significant early childhood ■■■■■ caused her ■■■■■ to the point that ■■■■■ to allow her a chance at ■■■■■. ■■■■■ and I see the time and patience her father puts into helping her ■■■■■. She often tells me about the fun ways he ■■■■■ with her and how much she loves spending time with him.

I've known Mr. Michael Mendlowitz for 15 years and have seen him throughout those years in many different settings. I've seen him as a dedicated member of the board of our school in times of extreme crisis and strife, I've seen him as a community activist at the forefront of hurricane sandy relief helping myself and many others who lost everything they owned, I've heard him as a spiritual leader of his congregation leading the services with his soulful, heartfelt and sincere prayers and most importantly I've seen him as the most devoted, selfless and caring husband and father to his wife and beautiful children. In all of these settings Mr. Mendlowitz has shown himself to be a person of unparalleled integrity, sincerity, selflessness and altruism. His soft spoken and unassuming manner has earned him the respect of each and every member of our school and beyond. He trusts in those he leads and imbues in them a confidence they never knew they had.

Mr. Michael Mendlowitz is a person to be counted on in a time of need. He goes above and beyond for others with sensitivity, compassion and devotion. He is a true friend to all and was an honorable leader of our staff in the most trying of times.

I am pleading with Your Honor to see Mr. Mendlowitz for who he truly is and not for the crime he was convicted of. Please have mercy on his innocent, sweet children and allow their father to serve his sentence at home and continue to raise them to be the incredible people they have the potential to be.

With great respect and humility

Yehudis Oppen

Mr. Jeff Zoldan

Woodmere, NY, 11598

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

September 20, 2019

Dear Judge Broderick,

Thirteen years ago, I moved with my family to Woodmere, NY. I don't remember where it was that I met Michael Mendlowitz but I can still picture his face now the same as that day - warm, smiling, and inviting. He welcomed me to the community and we went on to become quick friends. When I think back to what it was that made me want to get to know him and spend time with him I realize that it's his unique character that makes everyone in his presence feel good. He inspires you to be a better person without even saying anything. Just watching him in action and how he interacts with all those around him teaches us how to conduct our lives in a meaningful and selfless way. I have never seen him treat a single soul without the utmost respect. It doesn't matter if it's our Rabbi or the beggar at the door to the synagogue, Michael treats them both with dignity, care and the utmost respect. Michael is soft with his voice, never gets angry and I've never heard a harsh word leave his mouth, yet when it comes to doing the right thing and helping others, he is firm and unyielding. He has a unique blend of someone who is so talented and capable to help so many people in so many ways, yet he has no ego whatsoever and everything he does is done with a quiet understated sense of conviction to do what is right and good. I remember even as recently as last year, while he was mired with his own difficulties, He called me up with an urgent request to join him in helping a young man with two small daughters who couldn't pay his rent. His concern for this downtrodden individual was remarkable. Even once we figured out how to help this man pay that months rent, Michael didn't rest until we found another job that this guy could take on so he could pay his bills with dignity. And just when I thought he was finished helping this person, he called me again and asked, "could we get him some food vouchers from the local supermarket (who I have a relationship with)? How could we help him get some clothing for his children so they shouldn't feel the financial struggle their father was going through. Michael has many daughters and I watched in awe as he asked his young girls to go through their closets and each find a nice dress that they would like to give to these girls who have less than them. I have many daughters as well and I know it's not easy getting girls to part with their clothes! But Michael trains his kids to be giving just like he is and not only don't they feel deprived giving away things that they like, they feel proud to have the opportunity to emulate their father's ways and give to others. While this story is so inspiring to me for so many reasons, what really had me blown away was that it took place last year, in the throes of the chaos and turmoil that his own life was in. While he himself is struggling to figure out he is going to pay his own bills and take care of his own needs during this time of such upheaval in his life, he did not stop caring and worrying about

someone else. With this story, once again, for the umpteenth time, I was amazed by the unique and caring individual that I am honored to call my dear close friend, Michael Mendlowitz. During the summer months, we are neighbors in the bungalow colony we go to upstate and being in close quarters for two months, you get to see the real truth about people and know them in a way that others aren't privy to. Michael Mendlowitz is the real deal. He lives his life to help others and teach his children to do the same.

I recognize and understand that Michael Mendlowitz has been convicted of a crime and I respect the law fully. I've watched Michael throughout the painful and tumultuous past 4 years of his life and along with the suffering, I saw a man who has been reflecting and internalizing any and every lesson he could take from this experience. Michael is accepting of the pain and suffering he's gone through and just as he does with every other aspect of his life, he is channeling this to do good and become better. Incarceration will not help a person like Michael who has been remorseful and broken for four years and I know will not let a day go by that he doesn't remember the lessons he's learned from this for as long as he lives. It will just break him to the point that I don't think we will ever get him back. And that would be a true crime to humanity. I can't imagine what would happen to his beautiful family without his positive presence in their lives and I beg Your Honor to please show leniency with Michael and allow him to serve his sentence at home with his family. He has so much good to offer the world and it would be a tragedy not only to his family and friends but to the community and the world as a whole to lose a person like Michael.

Thank you for taking the time to read my letter which comes straight from my heart.

With great sincerity,

Jeff Zoldan

YAAKOV & ILANA
MELOHN CAMPUS
IN MEMORY OF
REB YOSEF MELOHN ז"ל

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Rosh HaYeshiva

Rabbi Shlomo Avigdor Altusky
Rosh Yeshiva

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YESHIVA DARCHEI TORAH

THE HARRIET KEILSON EARLY CHILDHOOD CENTER
MESIVTA CHAIM SHLOMO • BEIS MEDRASH HEICHAL DOVID

October 2, 2019

The Honorable Judge Vernon S. Broderick

Thurgood Marshall US Courthouse

40 Foley Sq

New York, NY 10007

257 BEACH 17th ST. • FAR ROCKAWAY, NY 11691 • 718-868-2300 • FAX: 718-868-4450 • INFO@DARCHEI.ORG

Dear Judge Broderick:

I reach out to you in my capacity as the Dean of Yeshiva Darchei Torah for the past 40 years. Our school is a Jewish parochial school servicing over 2400 students and 1200 families from the NYC Metropolitan area as well as across the United States. Our student population ranges from Pre-Nursery to post-graduate studies, 4-1/2 years old to 25 years old.

It is in my capacity as Dean that I have been involved with Michael Mendlowitz, both in a professional and personal manner. Michael's son has been a student in our school for the past 15 years. Michael and his wife are the paradigms of what parents should be, both in their involvement with their children's education and in being supportive and active parents on behalf of the school. Shortly after Michael became a parent, he volunteered for all types of fundraising activities on behalf of the school. No job or project was too menial for him. Our budget is met through parental tuition and fundraising projects and Michael sought to perform and ultimately lead any program or project that would assist the school.

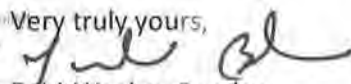
Michael is a natural genuine person who is charismatic and draws people who to seek to work with him. He leads both by example and by dint of strength of personality. Initially, he began to chair a variety of committees and then became a member of our Board of Directors. He is indefatigable; his personal time was subordinated by the needs of the school. He was in attendance at all Board Meetings and "when Michael spoke we all listened". His advice was sage and tempered.

Ultimately Michael was appointed Vice-Chairman. He was unstinting both in his time and his assets. I recall vividly an instance when he became aware of a family whose breadwinner lost his job and Michael made sure that the school no longer charged tuition to the family and insured that they would have food on their table. He brought them food packages from a local food pantry and raised money privately and discreetly to keep the family afloat.

Michael is a doer. His energy and insight is treasured and valued by the leadership of our school. No major decision was taken without his involvement. As a result of his personal issues, Michael has had no choice but to step back from his involvement for the sake of propriety. He is sorely missed and obviously we at the school wish him the best, as his absence leaves a tremendous void.

Incarceration would do great harm to his family, particularly to his 18 year old son, Avi, with whom I am very close. Please feel free to contact me for more information.

Very truly yours,


Rabbi Yaakov Bender

DEAN



בס"ד



08/06/2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

I am writing this letter on behalf of Michael Mendlowitz. I first met Michael roughly 40 years ago when we were 8 years old in my family's summer camp up in the Catskills. Over the years I lost contact with Michael until I moved back to New York with my family in 1997. Over the past 20 years my relationship with Michael and his family has deepened. My daughters and his daughters have attended the same school, and he has sent all his daughters to the camp that my wife and I own. To say our families have become very close is an understatement.

In addition I have had close working relationship with Michael as we were both actively involved in our children's school. To say the least Michael and his wife Shira are very special people. Michael's untold charitable actions speak louder than words. I personally had witnessed this first hand when he helped me over the years sponsor many children from less fortunate homes with their camp tuition. I've witnessed the countless hours he put into our daughters school helping with advice and funds. I consider Michael a dear friend.

I do not know the specifics of his legal issues and I have no doubt that the US judicial system is one of kindness and fairness. I am in no way casting an opinion of right of wrong since I do not know all the facts. What I do know is that Michael and his family have suffered tremendous from this whole experience. It is my opinion that Michael has already been "jailed" in this nightmare he and his family have been going through. His reputation in the community which was once stellar has been tarnished, and I personally have witnessed the change his children have experienced due to these events. In a way he has already served time emotionally and financially. I am asking, I am begging, your honor to consider leniency when you sentence Michael.

Michael's acts of kindness, his friendships and his guidance he gives to many people in need will only suffer more if he is not around. I am certain that your honor receives many of these letters from many people who are being sentenced. For me writing a letter like this is a first. I would hope and pray that the judiciary system can see the whole scope of Michael as a person and the hundreds of people in the community, his family, friends etc. that will all be greatly affected with his absence.

Respectfully your,

Aaron Munk





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Email: anudman@yahoo.com
Web: www.nytms.com

8/11/19

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square, New York, NY 10007

Dear Judge Broderick,

I am writing this letter on behalf of my dear friend Mr. Michael Mendlowitz in connection with his upcoming sentencing hearing.

I'm a 52 year old psychiatrist, practicing in New York City for over 20 years. I trained at Weill Cornell Medical College and went on to serve in their faculty in different capacities since. I've been married to my wife for 28 year and we are blessed with three wonderful children.

I've known Michael for the past 10 years, when we moved to Woodmere and became active members of the same synagogue the Mendelowitz's attended, Cong. Aish Kodesh. Over time, we became friendly. We sit close to each other during services every Sabbath and Jewish holiday and me and my entire family have always enjoyed hearing his soulful singing when he leads services. In our congregation we are privileged to count several amazing Cantors (prayer leaders) within our membership, but Michael has always been one of our favorites. His voice is sweet, he makes sure to use melodies that will ensure everyone can sing along and, often, you can see the tears streaming down his face during the more heartfelt supplications.

But I only got to know Michael's true character more intimately during the past 5 years, when I was honored to be named president of the congregation. In that role I had to become acquainted with the inner workings of our community and the different players in it. Thus I learned about Michael's incredible generosity to our congregation and many other charitable causes in our community. As long as he was financially able to do so, Michael made sure to donate as much as he could to any organization, cause or individual that needed it. I can remember asking him for a donation for our synagogue a few years back, not being aware he had fallen in difficult financial times. He, of course, couldn't help us at that time, but what was most striking was the visible pain in his eyes at suddenly not being able to help his beloved congregation when they needed it.

One of Michael's main roles in our synagogue, as mentioned before, is being a Cantor. Given his exceptional skills, he was chosen to lead the main portion of the service during the Jewish High Holidays, Rosh Hashana and Yom Kippur. This is the highest aspiration and honor bestowed on a Cantor in the Jewish world. The service is long, complex and exacting and Michael always excelled at it.



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The general custom is that Cantors are paid for their their services during these days, sometimes significant amounts, depending on their quality and experience. Michael never accepted payment of any kind, making it clear that for him this labor was one of love and that he saw it as an honor, a privilege and a duty. For him it was just one more way to give back to the community to the best of his abilities, even after he had fallen in hard times.

After his indictment, there were some difficult moments for Michael in the community. People like to talk, comment and have opinions. This led to situations that were rather hurtful and even publicly humiliating for him. I personally witnessed how he took it all in stride, with a smile and even a kind word to everyone, even the perpetrators. He accepted his lot with dignity and always strived to make the best of it.

I don't know, or wish to know, all the details of Michael's legal troubles. I only know him as a kind, generous, decent and good hearted soul that has always lived to care for his family and his community as best he could. I am also certain that after he weathers this storm, he will continue to do exactly that. I for one, hope that myself and my fellow members of Cong. Aish Kodesh can continue to be uplifted by Michael's holy song and presence on a regular basis for many years to come.

I hope Your Honor will find it in him to consider this letter, together with the many others I'm certain he will receive, and find a will and way to show utmost leniency in his sentencing decision for a good man like Michael Mendelowitz.

Respectfully yours,

A handwritten signature in black ink, appearing to read "A. Nudman, MD".

Alfredo Nudman, MD
Assistant Professor of Psychiatry
Weill Cornell Medical College

Dear Judge Broderick,

My name is Andrew Lauber, I am a close friend to Michael Mendlowitz for the past thirteen years. I am married with four children and reside in Woodmere, New York. I am a Social Worker and the Director of i-Shine Chai Lifeline, an after school program for children living with illness or loss in their family with programs all over the country. I also maintain a private therapy practice in Cedarhurst and serve as a leader in our synagogue overseeing the prayer services, caring for all the needs of the congregation.

Michael and I began our friendship as our boys were in elementary school together, and Michael coached their little league baseball team. He was a real role model for the boys and motivated them to work hard but to never put winning ahead of good sportsmanship. He's a great athlete and taught them how to play well but more importantly he taught them how to always treat other people with sensitivity and kindness, even if they aren't as athletic and talented at baseball as they are. Little league can at times get competitive and contentious, especially between the parents who often take it more seriously than the kids do. I remember many times when a call made by the umpire was questionable and some fathers would start to argue and vocally express their anger, it was always Michael who diffused the situation and reminded us all of the example we need to set for our children. I've never heard him raise his voice or get angry, he just has a way of saying what needs to be said in his soft and humble way that inspires you to do the right thing. This was a volunteer position that not many of us wanted to do but Michael stepped up to coach and the children gained so much more than just baseball skills from the experience.

We moved to Woodmere close to ten years ago, and from the first week in the neighborhood, the Mendlowitz family opened their home to house my family for meals, and consistently offered assistance to ensure we felt welcomed. I spent many hours discussing the needs of my i-Shine families with Michael, how to assist in many ways, care for their social and emotional needs, and he has consistently been able to provide guidance and help in a discreet manner. He personally helped a very close friend of mine find a new job, pay off debt all without him every knowing. Through the program I run, Michael has cared for countless families who have lost parents and struggle daily, all with no fanfare or public acknowledgement.

Michael is a leader in our community and is intimately involved with our schools, synagogues and organizations. However, his responsibilities never detracted him from being an exemplary, husband and father to his beautiful family. Michael's dedication to our synagogue Aish Kodesh is truly inspiring. He has been leading High holiday and Shabbat services for many years and people would walk from far distances to be inspired by his prayers. After his arrest, our Rabbi along with the support of myself and my coworker offered him the choice to continue to lead our congregation for the high holidays as we believe fully in his character and we assured him we would fully support him in whatever choice he made. We truly believed the charges were completely uncharacteristic to who he really is. However, Michael was afraid that it may cause arguments from those who don't know him personally and may object to him leading, so he humbly requested on his own to step down from the position. We respected his choice but as a congregation we were beside ourselves and broken from the loss.

Michael, with his heartfelt and beautiful prayers had been our leader for so many years caring and tearfully praying for each and every one of us as fervently as he prayed for himself. Where others in such a predicament would likely decide to leave the synagogue, or pray elsewhere to spare themselves from the pain of watching someone replace you in a role you cherished, Michael did no such thing and has continued to pray by his seat with fervor and passion. He is always on hand to advise those leading the services and give encouragement to cantors who are just starting out. He continues to welcome new members and never misses a day of prayer.

In summary, Michael is a dear friend, someone I lean on for sound advice, a caring heart and an open hand to help. He is a dedicated husband, father and leader of our community that we desperately need and rely on. This ordeal has been extremely paralyzing for his wife and family and for so many organizations, schools and synagogues who rely on his leadership and open giving heart. I humbly ask Your Honor to please take my words which come straight from my heart into consideration when deciding the fate of this wonderful person.

Respectfully yours,

Andrew Lauber LMSW

Benjamin & Sara Greenfield


Brooklyn, NY 11210

August 8, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick:

Our names are Benjamin and Sarah Greenfield. We are a happily married couple who are the parents of five sons, four of whom are married, and the grandparents of thirteen wonderful grandchildren. I am the lead salesman for a hardware company and my wife, Sarah is an executive assistant in a local boy's school in Brooklyn. We are both very involved in our synagogue and arrange our High Holiday services and seating arrangements. I am a founding member of a learning group that has met nightly for the past twenty-six years to study the Talmud, and Sarah attends a class on self improvement weekly on a regular basis.

We write to you on behalf of Michael Mendlowitz, someone we have come to know very well and admire greatly. We recognize that he has been convicted of a crime yet we hope you will how inconsistent this offense is with who Michael really is and show leniency to him.

We have had the good fortune of meeting Michael when our son married his wife's younger sister (Henni) 12 years ago. Since that time, we have seen firsthand how Michael took on the role of big brother to our daughter in law, Henni, and when she married our son, embracing him as well. We have seen how Michael has extended himself to ensure that the family functioned as a cohesive close-knit unit. I have observed first-hand how he and his wife have opened their hearts and home to our grandchildren, extended family and any person in need. It is so beautiful to see such a cohesive family.

Michael has been very generous to us over the years in many ways. When we were having a difficult time financially, Michael sensed that we were struggling. He knew that we had several teenage boys who were in school and needed clothing. He understood how important it was for teenagers to have nice new clothing to have confidence and fit in with their peers. Michael would send us beautiful clothing for them from his own closet that looked like it had never been worn. He insisted it was things he had "lying around" so as to save our dignity. He never wanted any thanks or recognition and was only looking to help in as quiet a way as he could. This took tremendous pressure off of us at a time that our finances were very tight. The smiles on our boy's faces as they received these gifts were priceless. We are so grateful for his kindness done without the slightest expectation of anything in return.

Michael's wife Shira is a successful matchmaker in their community. At times, she enlists Michael's help as it is a daunting job. If not for them, our fourth son Zecharia would not have met his wonderful wife Chana. Throughout their dating, Shira and Michael were always on hand to help with any questions and were very instrumental in helping our young couple acclimate to their new lives together and we are tremendously grateful to them. At our son's wedding, they celebrated with us as if it were their own child's wedding. Their happiness along with ours was palpable.

Michael's efforts and good deeds are not reserved just for his family. We have had the opportunity to see him in the community and watch him make time to assist many others in need, just as he has assisted us. Because he is not one to brag about his good deeds, I am certain that what we have seen is a fraction of the good he does for others.

Every now and then one has an opportunity to meet someone who is genuine in every part of their lives. Someone special and unique in their selflessness and care toward others. The first time we met Michael we saw that he was this type of person and over the years we've seen that our first impression was correct. He, is always with a smile, a positive outlook and someone who really cares about what you have to tell him and acts without being prompted if he sees that you need something.

At this critical moment as Michael is about to be sentenced we hope we have given Your Honor a small glimpse of the true person Michael is and you will find it in your heart to show him the compassion he has always shown others. We truly believe if Michael would be incarcerated for any period of time, it would be of great detriment to his wife, his children, his siblings, extended family, friends and his community. He is a great father who is involved in all facets of his children's lives. He has a wonderful daughter of marriageable age, and in Michael's community, his incarceration will severely damage her prospects of marriage.

We hope and pray that the Court, in imposing a sentence on him will temper it with leniency and craft a sentence that does not include incarceration and will allow Michael to continue his good deeds for the community.

Respectfully,

Benjamin and Sarah Greenfield

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United State Courthouse
40 Foley Square
New York, NY 10007

September 26, 2019

Dear Judge Broderick,

My name is Benjamin Kahan and I live with my wife and children in Brooklyn NY. I have personally gotten to know and become close friends with Michael Mendlowitz over the last few years.

Both Michael and myself share a common love of music and believe in its ability to heal. I play base guitar and together with Michael's beautiful voice we have spent many days and nights together trying to lift the spirits of those sick in hospitals with serious medical conditions. I can recall numerous times walking into a hospital room to find a patient lying there listlessly, and it is almost magical to see how music has the ability to instantly cheer them up and bring light back into their eyes. The joy on Michael's face when we see the patient start to come alive and sing with us is truly a sight to behold.

He has told me many times that nothing makes him happier than lifting the spirits of someone who is down. Michael has the most beautiful and pure voice which penetrates the deepest parts of the soul. I've witnessed countless times the tears that flow from his eyes as he sings heartfelt songs to these unfortunate individuals. I have watched Michael sit on the edge of a patient's bed and spend time getting to know who they are and finding common ground to just simply connect with them. He is always sensitive to the vulnerable state these people are in and tries to make them feel at ease and comfortable with our visits.

Michael is someone who takes his role in the community seriously and understands that giving back to others, especially those in need is not something out of the ordinary, rather it is our duty. He has told me before and I often hear him telling his kids, whatever talent G-d has blessed you with is only a gift you have been entrusted with and not something you earned so we must always show our appreciation for this gift and use it to help others. Michael truly believes and lives by this credo in every aspect of his life. He is the ultimate giver and never views anything he has as

something that is only for him. He shares all that he has with others and takes such joy in the happiness his giving brings to others. Michael's commitment to the needs of those around him have always stood out to me as an exemplary example of how we should treat all people. He is a true role model to all who know him in every area of his life.

While I am aware that Michael has been convicted of a crime, I can't begin to understand how someone like him could ever do something to intentionally hurt another human being. Michael is someone who is introspective constantly and I can see how much regret and remorse he has for what he has caused. It is very difficult for us, his close friends, to watch our friend suffer as he has for the last few years but what we find most remarkable about Michael is that despite the turmoil and pain he is going through in his own life, and no matter how down and depressed he might be feeling as he awaits an unknown and terrifying fate, he never lets that get in the way of helping others and bringing joy to the faces of the people we visit. He puts his own sadness and fear aside and finds a place deep within his soul to uplift those who need it.

I am pleading with Your Honor on behalf of the many sick men, women and children who need Michael's beautiful voice to lift their spirits.

I'm pleading on behalf of his friends and community for whom he is a role model of how to lead a life of selfless devotion to others.

Most of all I'm pleading on behalf of Michael's beautiful and sweet family, his wife and their seven innocent children, to please take into account all the good Michael has done in his life and will undoubtedly continue to do if Your Honor gives him the chance.

Please show him the mercy and compassion that he's always shown to others and allow him to stay home with his family who need him so very much.

Thank you

Benjamin Kahan

The Honorable Judge Vernon S. Broderick,
Thurgood Marshall United States Courthouse,
40 Foley Square
New York, NY 10007.

Dear Honorable Judge Broderick,

Just in the way of introduction, my name is Baruch Amsel, I live in Queens, NY along with my wife and five children. I manage multi-family housing units in New Jersey and I am the president of the Institute For Judaic Culture and History; an all volunteer organization striving to bring awareness to neglected and forgotten Jewish cemeteries throughout North America. In addition, I serve as sexton for Congregation Anshei Tribeca in South Fallsburg, NY.

I am writing this letter on behalf of Mr. Michael Mendlowitz attesting to his upstanding character and good nature. I have known Michael for a number of years now, as our families have spent many summers together in Upstate New York, as well as communal get-togethers throughout the year. Over time our families have developed a beautiful relationship. In all my years of friendship and interaction with Michael, I can attest that he is a kind, generous and caring person, as well as an integral pillar of his family and community. He always steps up to the plate by taking initiatives to help others. I often stand in awe of his dedication and nonchalant mannerism of providing for others. For example, on many occasions I have found Michael in synagogue before others arrive, straightening up by putting away the books and setting up the tables and chairs. All this to ensure that it is neat and orderly for others to enjoy. As a talented cantor he often leads the congregation with the sweetest of melodies. Additionally, he has joined me on a number of cemetery missions, for which I am grateful.

I understand that Michael was found guilty and that as a Federal Judge his future is in your hands. As his good friend, it is my job to beg for mercy and leniency, particularly because I know what a good man Michael is. I can't begin to tell you how much his friends and family have suffered over the last few years while Michael has gone through his legal ordeal. True, it is only Michael that stands before you. However, please consider his family and friends as well. To watch him lose his business was heartbreaking. The years of uncertainty as to the outcome of the case was in itself a huge and painful punishment.

These agonizing emotions, and the toll they are beginning to take on his family is something I am personally pained and triggered by. As a young boy my father spent time in a federal penitentiary. Within a matter of weeks my entire world shattered. My family went

from being a warm loving unit, filled with memories of holidays, birthdays respect, laughter and support; to nothing more than just memories. The family broke apart, financial burdens took a major toll, and there was a lot of anxiety and loneliness. But probably the most painful and confusing part for me was the loss of my beloved father figure and role model. The feeling of abandonment that I felt is something I can't even describe. A son needs his father, and navigating that part of my childhood without him forced me into a very vulnerable, confusing and extremely painful place. How can you explain to a child why their father is not able to come home for the holidays? How can a child comprehend that their beloved father can no longer wake them up with a birthday kiss. And of course, visiting him in jail was a whole different trauma and reality I was forced to confront. It was a trauma that I still have nightmares about so many years later and it is one I will never forget.

Over time life moved on, but my life was never the same again. I eventually started my own family and slowly began to rebuild myself. Today I enjoy a very rich, meaningful and loving relationship with my father, and my children as well enjoy spending time with their grandfather. And while ultimately we rebuilt our lives and our families, I will never forget the effects the imprisonment of my father had on me as a child.

As a Federal Judge it is your job to ensure the upkeep of justice and you must sentence Michael in a way that fits that mission. However, I beg you, please remember me and don't let what happened to me happen to Michael's family. When I look at Michael's children I see myself. I see the anxiety and pain in their eyes, the thought of a reality that they as children will never really be able to understand. And as strong and as hopeful as they may stand and as hard as they may try to keep their family together, they will never fully comprehend this new dichotomy. Their father that loved them, and always made time for them, their father who they know is inherently a good and honest person who is always giving to others, their father who they always saw helping the community and investing so much energy into the needs of those around him is suddenly imprisoned. It is a reality that is in constant contradiction to what they knew about their father or and a constant contradiction of their belief in the fairness of the world.

The damage is already starting to set in. The children battle every day the demon of thoughts about losing their beloved father, and they cannot conceive of how to navigate that jagged reality. Of course for Michael, this battle must be even more excruciating. Now as a father myself, I can begin to try to understand how my father must have felt. How utterly guilty and helpless he must have felt towards his family. It would break me to witness Michael's children to be thrown into the trauma and turmoil that I myself went through as a child. But as an adult and father now on the other side, I would never forgive myself if all I could do was stand helpless on the side.

Please understand the catastrophic repercussions of imprisoning Michael Mendlowitz. I beg of you to consider an alternative sentence to incarceration. Please allow Michael to pick up the pieces of his life that have been shattered and to apply these lessons he has learned through this painful experience. Please allow Michael to be there for his dear family, whose needs are great and that only this father and husband can fulfill. I plead with Your Honor as a child who suffered so greatly because of a decision made that took my own father away from me. I ask to prevent that from happening to them so that they can heal and continue to be contributing members of society. Please rule with compassion and leniency for Michael and his family.

With great respect,

Baruch Amsel, a dear friend of Michael.



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**GOVERNMENT RELATIONS
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MICHAEL FRAGIN

September 27, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is Rabbi Boruch Bender and I am the President of Achiezer, a multi-faceted social service organization that helps community members in crisis. In the aftermath of Hurricane Sandy, Achiezer and its team was charged with leading a community that was decimated. Homes were flooded and uninhabitable, families lost everything they had and people really needed guidance. In those immediate few days a massive community meeting was held at Achiezer in which a sprawling plan was laid out to assist the thousands of community members that needed help. Michael was front and center in that meeting and a crucial help in making it happen.

The basement of Michael's own home was flooded, yet he not only was out helping others who were hit harder than himself, he opened his home to those who had nowhere to go. He and his family literally gave of their own time, money and property to ensure that others had a place to go. He spent hours volunteering to pump water out of the houses of complete strangers and even volunteered his own vehicle to assist in the rescue efforts.

Whenever there is a need in the community, Michael is always willing to help. He spends many hours visiting the sick in hospitals and delivering food to those who are unable to fend for themselves. Last year when a religious gentleman passed away with no relatives, it was Michael who ensured that ten Jewish men (the required Jewish law) were present at the cemetery so that this individual would not be buried all alone.

Sometime in 2018 a community member fell critically ill and was hospitalized. Not only did Michael rush to the hospital to assist, but he was constantly in touch with Achiezer's medical personnel, arranged for appropriate doctors to be involved and even a follow up hospital transfer to a different facility.



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**GOVERNMENT RELATIONS
LIAISON**
MICHAEL FRAGIN

Michael is a gentle, soft spoken and humble person who shies away from praise and accolades. He refuses to accept any honor or public appreciation for his work even though he has spent countless hours helping so many struggling community members in need. Michael's family is personally involved with Achiezer's annual fundraiser which is a vital lifeline for our community.

It would be incredibly sad for Michael's family and our community at large if he were forced to spend time incarcerated. He has so much to offer and give back to our community; and for the sake of so many who would benefit from his tremendous heart, I would humbly and strongly request that Your Honor consider a sentence of community service. It is his true essence and what he's all about.

Respectfully,

Rabbi Boruch B. Bender

CHARLES HARARY
[REDACTED]
WOODMERE, NY 11598-2023

July 31, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

I am writing a letter on behalf of Mr. Michael Mendlowitz. Michael is awaiting sentencing, and I would like to share with you my experience with, and feelings towards, him.

I have known Michael for over twenty years. I know him both as a friend, and as a community member. I can attest to you that there are few people with a character as stellar as Michael. I have been with him in multiple contexts in which he has exemplified the traits of kindness and generosity. Many times, I have witnessed him give charity to people without them knowing, helping people in a way that preserves their dignity, and solving controversies and disputes in a way in which both parties maintain their pride. He is generous, caring, kind, and is dependable to the utmost extent. Over the past 20 years, I have seen these traits take place in countless situations.

Our community has an annual trip that we take together with our rabbi. The trip really inspires and enlightens individuals, but it is one in which not everyone can afford. Every year there are individuals who need that inspiration, but they cannot afford it. On many occasions, when someone comes up short for the necessary fee, the trip coordinators just go straight to Michael. Without hesitating, without questioning, as soon as he realizes it is for someone's wellbeing, he covers the difference of the cost, on one condition: that nobody knows that it's from him.

The community has turned to him on many occasions, one in particular is when the local school was about to collapse due to being overburdened by debt and other systemic issues. This was a challenge of epic proportions for our community and few people stepped up to the plate and dedicated themselves to help steer the ship in the right direction. One of those people was Michael. Michael did so with no fanfare, no ego, with

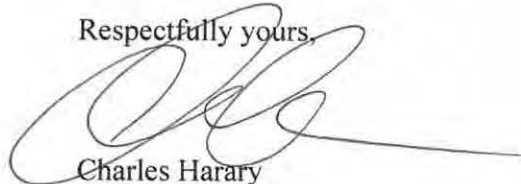
no pride, he just put his shoulder down and worked with the community expecting nothing in return.

As you may know, Saturday is our Sabbath. Families have the opportunity to wind down, connect, and be together. In many cases, families spend that time focusing on themselves and their families. But not Michael. In his house on Saturday afternoon, instead of having quiet time just for his family, Michael opens his home to a special needs program in which a dozen counselors and special needs children come over, take over his basement and kitchen, and run a mini day camp, to put it mildly. This a program designed to give the families of these special needs children a little bit of respite from the week. It is incredibly beneficial and helpful and does an enormous amount of good for both the children and their families. Never once did Michael ask, "What about me?" or "What about my family and my time?" It is always about the community, and what he could do for others. It has always been about what's best for everyone else.

He has been there for every person I know, whether through visiting those that are sick, charity, or lending a helping hand, or a listening ear. He sees the good in people in ways that people don't see in themselves. He gives people second and third chances because he believes in people. He will help somebody even to his own detriment.

So dear judge, please for the sake of his wife and his family and for the sake of his friends and the entire community, please consider Michael's character in your sentencing because there are few people who I know that are more deserving of leniency, mercy, and kindness.

Respectfully yours,

A handwritten signature in black ink, appearing to be 'CH' followed by a long horizontal stroke.

Charles Harary

Dear Judge Broderick,

Re: Michael Mendlowitz
Case #

Thank you in advance for taking the time to read this most important letter.

Michael Mendlowitz is my nephew. I am aware that he was found guilty and scheduled to be sentenced.

I married into Michael's family nearly 30 years ago. Micheal was an extraordinary teenager. His character and good nature were spoken about often and apparent to everyone who knows him. His mother would recount often how Michael was a perfect child, never giving her any trouble, always respectful and caring despite his difficult childhood dealing with his parents' divorce. Michael was a prize student and had many friends. Michael and his wife have a beautiful family and home where they have become pillars of their community. Their involvement in their synagogue and children's schools are just a few of the many selfless organizations to which they dedicated so much of their time and charity.

The love that Michael shows his children is apparent in the close bond he has with each child through his soft spoken and kind manner. I have witnessed many many times Michael spending time with his elderly grandmother and making her feel so special. She calls him her #1 sunshine boy! Michael has two sisters. Being the only brother they always go to him for guidance and support. He never let them down and was always there for them. He's the rock and anchor for his family in so many ways.

To know Michael is to love him. He's pure. He's an integral piece to his family, extended family and community who count on him. How painful it would be for so many people that rely on him both emotionally and financially that can't be replaced.

Thank you so much for your attention!

Cheryl Gross
Michael Mendlowitz's Aunt

Cindy and Elliot Becker

[REDACTED]
Far Rockaway, N.Y. 11691

September 8, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshal United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

We are writing this letter as close friends of Michael and Shira Mendlowitz. We have known Michael from the time he courted his amazing and special wife, Shira more than 22 years ago. We watched with admiration as this wonderful couple raised their beautiful family with ethics and morals. They have put all their energies and resources into making sure that their children would be educated and trained to be well mannered, thoughtful and productive members of society. Along with caring about the education of his own children, Michael invested many hours with incredible devotion to ensure that all children receive the same education he wishes for his own family. When our daughters school was on the verge of closing its doors leaving over 1,000 children with nowhere to go, it was Michael who stepped up and worked day and night to stabilize the situation. Michael is someone who leads by example and his quiet and refined way of getting things done has proven to be effective even in the most stressful of situations.

Michael is always looking out for both children and teachers who need any sort of extra help and he always made sure that the school was a happy and successful environment for all children to shine. He helps everyone and anyone who asks and even those who don't ask. About a year ago, I recall being approached by the Mendlowitz's to try and help raise money for one of teachers in the school our daughters attend. They had somehow found out that this teacher was engaged to be married and due to her father abandoning the family years ago, this young bride was working to support her disabled mother and young siblings. She had nothing to pay for her wedding and was despondent. This was not a teacher who was educating one of the Mendlowitz children; in fact Michael had never even met her! Yet he worked tirelessly on her behalf calling every person he knew to try and put together enough money to help this young couple begin their new life together with dignity. Michael always lends a hand with little fanfare and even less recognition which really personifies the type of person he is. He is a kind, soft spoken, gentle leader who's only motivation in anything he does is to help those in need and make people's lives easier.

Michael always speaks of the importance of giving back to the community and he personally fulfills this by serving on various boards and encouraging others to lend their assistance as well. If Michael was on a board of directors, this provided confidence to others that the organization was being run with care, integrity and it would be successful. His pleasant demeanor and personality which exudes warmth and confidence, gives others the impetus to emulate his ways.

Michael has a warm and outgoing personality whose love of life is contagious. We remember fondly attending Michaels 40th birthday party where scores of his friends gathered in his dining room to share the special moment with him. All who were there shared a special fondness for Michael and enjoyed reminiscing and appreciating the amazing person that he is.

Michael Mendlowitz has always been an upstanding and ethical citizen in our greater community. Since Michael's indictment, his once vibrant and outgoing personality has been noticeably subdued. His absence from community boards and organizations has left a gaping hole in the fabric of our community. Needless to say, his family has suffered tremendously. As dear friends of the Mendlowitz family, we humbly plead for leniency as his incarceration will deeply affect our family and the well being of our community.

Sincerely Yours,

A handwritten signature in black ink, appearing to read "Cindy and Elie Becker", with a stylized flourish at the end.

Cindy and Elie Becker

The Honorable Judge Vernon s. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

My name is David Bozin, and I am happy to write this letter about Michael Mendlowitz, and who he is as a person. I am aware that he has been convicted of a crime, and I wanted to present you with my experience of who he is.

I have known Michael Mendlowitz for over 6 years, and can only explain him as a person who cares deeply about his family, his work, and the people who have worked for him as well.

We first met at my previous job at Bindo, a software company, wherein Michael approached me to discuss a potential partnership and how software could be used to help improve merchant operations and reduce their headaches. He showed both a genuine passion and care to help improve the industry and give merchants a product they would be pleased with. We subsequently worked together on projects in this field and he has proven to be a man of great integrity.

There are few people I have worked with and known in the past who I know will keep to their word, and Michael is without question one of those people. Not only that, but he will go out of his way to do right by the people who have had the pleasure of being acquainted with Michael.

He is devoted to his family and to his work, and goes out of his way to show his sincerity and care to everyone. In addition, he is humble, understanding, and listens to all people's perspectives without interruption.

An example of the type of person that he is, is while walking with him through the Cedarhurst neighborhood, no matter which store, cafe or restaurant we walked into, every single person recognized Michael and greeted him with a smile and a kind word. Some people even go out of their way to come out, shake his hand and ask how his family is doing.

I have been in touch with Michael throughout the entirety of his case, and I can't begin to explain how much suffering he has experienced. He has so much regret over what occurred at his company and is always thinking about what he could have, should have and in the future will do differently. And yet despite everything going on, he still manages to treat each person he comes into contact with respect, patience and gratitude.

He is one of the few people in the world that I would go out of my way to say that I trust, both on a personal and a business level, and he is someone I feel privileged to know.

I am humbly asking Your Honor to show utmost leniency in sentencing this kind and righteous man and allow him to stay home and continue all the good he brings to the world.

Respectfully,
David Bozin

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

August 12, 2019

Dear Judge Broderick,

I'm writing this letter on behalf of my friend Michael Mendlowitz.

I am aware that Michael is being sentenced for a criminal offense. I also understand that you have discretion with respect to the stringency of the sentencing, and in that regard I hope that the following personal words encourage a lighter sentence.

I live in Queens with my wife and three children. I am an Emergency Room physician, working at New York Presbyterian Hospital in Queens for the past 17 years. I am an Honorary Surgeon with the NYPD as well as the NY State Troopers and serve as their respective liaisons at New York Presbyterian Queens. I also serve as an Assistant Medical Director and Volunteer Paramedic for Hatzala Ambulance Corp in Queens. I was a first responder on 9/11, as well as remaining on the last remaining ambulance in Queens that day answering almost 30 calls in the 12 hours after the second plane hit.

I know Michael for over 30 years, having first met him in summer camp at Camp Munk in Ferndale, NY. I was a shy boy at the time and didn't have many friends. Michael went out of his way to include me in sports and other activities. If boys started to poke fun at another boy (sometimes at me), Michael would step in and encourage everyone to treat one another with patience and caring. Michael was better in sports than I was, but Michael's approach was never to put anyone down, rather he pushed those around him to improve their abilities, to act as a team player, and ultimately to improve as people. It sounds funny to say so after all of these years, but as I am collecting my thoughts and penning this letter I recognize that Michael helped me become a more confident and outgoing person and was a positive component of helping me find my way to where I am today.

After our teenage years, I fell out of touch with Michael for a number of years, and then reconnected with him and his family a few years ago. Over the past few years I have had the chance to spend many weekends with Michael, along with his wife Shira and their seven beautiful children. Michael's children visit me in the summer for throat cultures and ear infections. They are wonderful and polite children. Michael's oldest daughter, Chayala, headed Menucha v'Simcha, a special needs children's after-school program. His daughters visit a nursing home every week. Having worked in nursing homes for many years, I can tell you what a difference this

makes in the lives of all the elderly and debilitated patients. Hearing of this over the years has had such an impact on my family that last year my own daughter, Rose, also started visiting a nursing home in my neighborhood. I know that she is a better person for it. Michael's wife, Shira bicycles regularly, and participates in and helped my wife train for the 75 mile bike-a-thon, known as Tour De Simcha, which raises over a million dollars annually for children with cancer and other debilitating illnesses at Camp Simcha in Glen Spey, NY (where I have volunteered as well). Michael and his son Avi volunteer for Tomchei Shabbos, delivering weekly food packages to needy families. Especially inspiring to me and my family is seeing how Michael and his family interact with his 95 year old grandmother on weekends and summers. The respect, care, and love shown to the grandmother is an example to which the rest of us should aspire.

In short, I make no excuses for any wrongful acts that may have been done by Michael, and at the same time I respectfully ask that Your Honor do your best to offset any such wrongs with the many good deeds of Michael and the positive influence he has had on those around him, often well beyond that of a typical individual. For the sake of Michael's family, and for my sake, I beseech you for leniency in sentencing.

Thank you for taking the time to read this.

Respectfully Yours,

A handwritten signature in black ink, appearing to read 'Ed. Bennett', followed by a long horizontal flourish.

Edward Bennett, MD
917-789-4472

8/12/19

The Honorable Judge Vernon S. Broderick,
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

I have known Michael for over 11 years. When my wife and I first moved into the community we knew very few people. Michael and his wife were so friendly to us and made us feel very comfortable in our new surroundings.

We attend the same synagogue so I get to see Michael every Sabbath. He is one of the pillars of our synagogue. He and his wife are very involved in many of the programs that take place in our synagogue. They live and breathe our synagogue and the thought of Michael not being a part of our special community is devastating to us all.

Michael has a beautiful voice and has led our congregation with the Sabbath and holiday prayers for many years. I too lead the congregation in services from time to time and owe much of my success to Michael's guidance and mentoring.

From the time the trial had started Michael has not led the High Holiday services for our congregation and I was asked to fill in for him. I felt very uncomfortable replacing my good friend. A few days later I received a call from Michael. He wanted me to know that I shouldn't think twice about doing it and he stressed to me how happy he was for me. Most people would become bitter but Michael instead gave me all his tips that would help me succeed. I was very moved by his actions. I realized after this experience that Michael was a truly selfless human being.

Michael has also been very involved in our girl's Jewish day school. A few years ago the school was in a big financial mess. Michael and few others from the parent body spearheaded a team that dedicated itself to raise substantial funds as well as restructuring the existing loan so that the school can once again become financially stable.

Michael is a wonderful father and husband. He is a family man and is always there for his wife and kids. His absence will be devastating to his 7 kids. His wife will have a tremendous burden in raising 7 children without a father.

Our community will not be the same without Michael. He has touched so many lives in our community that we can't fathom not having Michael amongst us. There is no question that our community will not be the same without Michael.

Eitan Agbashoff

Mrs. Elisheva Perlstein
[REDACTED]
Far Rockaway, NY 11691
(516) 360-5299

July 30, 2019

Dear Judge Broderick,

I am a mother of five children and a New York City Public School teacher for students with disabilities. In addition, for 16 years, I have had the privilege of volunteering as treasurer for the PTA of the elementary school to which I send my daughters. I have known Michael Mendlowitz in this capacity, as his wife, Shira, has worked alongside me for many years. Throughout this time, Michael has been a driving force behind so many of our fundraisers and initiatives. Not only does he stand behind his wife's communal activities, he rolls up his sleeves and gets involved, as well. The hundreds of prizes for our yearly walkathon, generally our largest fundraiser, are graciously stored in Michael's garage, using the family's personal storage space, for months on end, with nary a complaint. When the school was under construction, he and his wife devoted countless hours to ensure that suitable furniture was ordered for the preschool and subsequently delivered to their designated locations. This was a huge task that they gladly undertook as volunteers. When that same school transitioned to a new administrative team, the Mendlowitzes devoted hours to make sure the changeover was seamless on all levels- technically, emotionally, and academically.

Furthermore, the Mendlowitzes raise over \$25,000 a year for teachers in the school who are struggling to pay for unexpected medical expenses or other costly incidentals, such as a flooded basement. The Mendlowitz children sit around their dining room table stuffing envelopes for the mailings and volunteering their time to help those in need. The entire family has clearly learned from their dedicated parents to give of their time and resources back to the community.

Michael and Shira are devoted parents whom I respect. When their high-school age daughter struggled academically, Michael made sure that she got the tutoring she needed and spent many hours working with her to ensure that she succeed. As their children outgrow clothing, they discreetly find local families who could benefit from the hand-me-downs, as they wouldn't want to see the clothing go to waste. While most people would just put the clothing in garbage bags and hand it over, the Mendlowitz's take great care to clean, iron and hang up the clothing they are giving to those less fortunate so they feel like they are receiving a gift instead of charity. They take the extra time to ensure that the recipients feel respected and cared for. The level of sensitivity and care for others that Michael gives over to his children through his actions is something rarely seen in this day and age. Michael & Shira are true role models for their relatives, friends and whomever they meet.

While I am aware that Michael Mendlowtitz has been found guilty and is scheduled to be sentenced,, please consider that Michael is a valuable member of society who should not be judged based solely on this charge. He is needed desperately by his family, friends and all the less fortunate people he is constantly looking out for and helping. I would like to respectfully ask that Your Honor please take all of this into account when sentencing this genuinely righteous individual and to allow him to remain home with his family and continue the invaluable work he does for our community. Thank you for the opportunity to share my impressions of Michael Mendlowitz and thank you for taking the time to read this letter.

Respectfully Yours,
Mrs. Elisheva Perlstein

August 6, 2019

The Honorable Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Broderick,

I am writing to describe to you my dear nephew, Michael Mendlowitz, that we know for his entire life that has the admiration and respect of our entire extended family.

Michael is kind and compassionate and consistently showed us what it means to be selfless and caring. My mother (his grandmother) lived out the last years of her life alone and with severe dementia. In an amazing display of altruism and compassion, Michael would frequently visit my mother in the hopes of bringing joy into her life. The travel time was 4 hours (or more) round trip, and sometimes my mother would ask him to leave after just a few minutes, depending on her mood. I couldn't believe that he would still come back. He told me that sometimes when he came, he would make my mother smile. In his mind, even if sometimes the whole trip was a waste of time, it was still worthwhile if at times, he could bring my mother a measure of happiness. Many times, he came bearing food and gifts, all in the name of giving pleasure to an elderly woman who was not able to reciprocate in any way.

As Michael's family, we are worried about what would happen if Michael could no longer be the warm and caring father and breadwinner that he is now. Michael's beautiful family, including his wife and 7 children, fully depend on him emotionally and financially. We worry about what would happen if he could no longer be that rock for his family.

I hope this letter will give you an idea of Michael's good character.

Sincerely,

A handwritten signature in blue ink, appearing to read "Hindy Silberberg".

Hindy Silberberg

The Honorable Judge Vernon S. Broderick
 Thurgood Marshall United States Courthouse
 40 Foley Square, New York, N.Y. 10007

Dear Judge Broderick,

It is very difficult for me to put pen to paper and write this letter, but the words just seem to flow, as do the emotions that drive it.

I have known and become friendly with Moshe (AKA Michael) Mendlowitz for the last three years. This is a friendship I cherish deeply, for many reasons. I have been blessed with many good friends throughout my life, but few are those that have had such an impact on my life as this one. I have learned and gained so much in such a short period of time.

Our friendship actually began through a mutual friend. This friend was going through extremely difficult personal challenges. Moshe had just recently been indicted and his life had been turned upside down. If I had known about it I would never have believed it. He seemed genuinely more concerned about our friend's plight than his own. It was astounding. He was never unavailable, too busy or disengaged. Not once do I remember him losing his cool, sounding anxious or harried. Believe it or not, he even called me while his own trial was underway to discuss someone else's problems. If I had to describe Moshe in one word, it would be "Selfless." He lives his life not for himself, but for others.

Although I do not live in the same community as Moshe, I have a number of friends that do. They have told me that in the Far Rockaway/Five Towns community, "Moshe Mendlowitz" is a household name. He sits on the board of many community schools and synagogues, and is involved in many charitable causes.

But first and foremost, Moshe is a family man. He is a loving husband to his wife and seven wonderful children. They need him. Desperately. I am aware that Moshe is to be sentenced for crimes of which he was found to be guilty. I ask your honor to take into account all the good he has done, and not judge him on his worst day. Please consider his family, friends and community that would be devastated from his incarceration.

G-d bless your Honor,

Jacob Oppenheimer

Jacob Oppenheimer

Exhibit B - Page 169

Lakewood, N.J. 05701



936 Broadway, Woodmere, NY 11598

T. 516-371-3250 F. 516-612-4515 www.madraigos.org

October 2, 2019

Hon. Vernon S. Broderick, U.S.D.J.
Thurgood Marshall United States Courthouse
40 Foley Square
New York, New York 10007

Dear Judge Broderick:

My name is Dov Silver and I am writing this character letter on behalf of Michael Mendlowitz whom I have known for 12 years. I am the Founder and Executive Vice President of Madraigos, a 501c-3 Not-for-Profit Organization. Our organization provides vital services and programs geared towards helping teens and young adults overcome every-day and unique challenges. It also and helps provide these young adults with the necessary tools and skills to empower them to live a healthy and productive lifestyle.

In order to succeed Madraigos requires active participation and involvement of adults who are willing to contribute financially and otherwise. These community members serve as role models for our youth.

Michael Mendlowitz has been extraordinary in his community service for many years and has been instrumental in helping Madraigos and the community by giving of his time, effort and good work. In addition to his generous contributions, Michael actively seeks to help members of the community find employment. He has personally mentored and has employed many members of Madraigos who needed guidance or a second chance.

Mr. Mendlowitz has proven more than willing to participate in every aspect of Madraigos without seeking recognition or thanks. He is devoted and selfless. He has always been helpful and dedicated and has rightfully earned my trust and admiration.

Please understand that what Michael does for Madraigos is merely one example of his valuable contributions to the Five Towns Community at large. Michael is admired and trusted for his integrity and ability to connect with people in all walks of life.

This letter is not mere lip service. It is a sincere attempt to accurately describe the special person that is Michael Mendlowitz. Please feel free to contact me if you have any questions.

A handwritten signature in dark ink, appearing to read "Dov Silver", is written over the typed name.

Rabbi Dov Silver
Founder & Executive Director
Sincerely,

Exhibit B - Page 170

WISNICKI & ASSOCIATES

98-22 METROPOLITAN AVE
FOREST HILLS, NEW YORK 11375
TEL (718) 419-1764
FAX (347) 521-3033

Robert Wisnicki, Esq.
Attorney at Law
Partner
rw@wrelaw.com

September 13, 2019

Dear Judge Broderick:

My name is Robert Wisnicki and I am writing this character letter on behalf of Michael Mendlowitz whom I have known for over 30 years. I know that Michael is waiting on sentencing for a crime of which he has been found guilty and I urge you to consider leniency with regard to this defendant.

I am forty years old and an attorney living in Woodmere, New York, together with my wife of nineteen years and five children. I am lucky to know Michael Mendlowitz on several different levels; as an old friend, as a neighbor, as a business professional, as a mentor, and as a volunteer in the neighborhood and neighborhood organizations. I know him as a generous man of honesty, integrity, and of high moral character who is only known and respected as a valuable member of our community.

Growing up in Los Angeles, from a young age I looked up to Michael as a role model. As far back as I can remember, Michael was the child that my parents always told me to be more like. He was always well behaved, studious and respectful to the adults in the community. Even more noticeable was how caring and sensitive he was to the other children in the neighborhood. Michael was popular but never arrogant. Even though I am several years younger than Michael, he always made sure that I was involved in all the local activities, and never made me feel like I was tagging along or in any way annoying or unwanted (although I am sure having a younger tag-along kid was annoying).

As a young adult, I followed Michael to the same high school and rabbinical college. He continued to mentor me and helped me lay out and plan my future as a student and professional. He once again showed his generosity and patience as he took out time from his very busy schedule whether to advise and help me pick college classes or spending hours staying up late at night helping me study, especially when I had trouble with the work load.

As a newlywed, my wife and I started looking for the right place to settle down and raise our family. Once again, I looked to Michael for advice and for guidance. My wife and I bought a house around the block from Michael and his family, and my children now look up to Michael the same way I do.

Michael is a devoted and dedicated father and husband. He is the first one (and sometimes only one) to volunteer to coach our kids' local sports teams. He teaches our boys about having fun with friends while also instilling in them valuable life lessons.

Mark Neuhauser, Esq.
Attorney at Law
Partner
mn@wrelaw.com

Jordan Klas, Esq.
Attorney at Law
Associate
jk@wrelaw.com

Shelly Straussberg
Chief Executive Paralegal
shelly@wrelaw.com

Shirley Jean-Pierre
Paralegal
shirley@wrelaw.com

One time in particular really sticks out in my mind and remains a lesson for my son 8 years later. Michael had volunteered to coach our sons' 10-year-old basketball team. The boys were playing in a close playoff game and the game was coming down to the final minute. Michael had a roster full of boys that were good athletes who having them play out the last few minutes of the game would insure a victory for the team, but there was one boy in particular who was not a great athlete and most coaches looking for the win would not put this boy on the floor at such a crucial point in the game. When it came time to put out the five boys who would finish the game, Michael made sure that that this boy was one of the five sent out to play and designed a play that included this boy yet used the skill of the other 4 to win the game. This boy was far from the top player on the team and several boys were wondering why Michael would play him in such a crucial game and at such a crucial point in the game. In a quiet and special way Michael made sure that the boys on the team understood how much it meant to this boy to be in the game and what it would do for his self esteem and confidence, while at the same time never embarrassing the boy or letting him know that the other boys did not want him to play. The boys ended up winning the game and I remember Michael telling me that the whole season was worth the time and work he put into the team just to see the look of happiness and success on that boys face when we won the game. The lessons our boys learned from Michael as their coach will hopefully guide them throughout their lives.

I have also been lucky to see Michael's community service first hand. I am a board member of an institution in our neighborhood, Madraigos which is a 501c-3 Not-for-Profit Organization. Our organization provides vital services and programs to troubled teens and young adults to help them overcome every-day and unique challenges. It also helps provide these young adults with the necessary tools and skills to empower them to live a healthy and productive life.

Michael is always seeking out ways to participate in every aspect of Madraigos without ever looking for recognition or thanks. He is devoted and selfless. He has always been open and honest and has rightfully earned the trust and admiration of everyone involved in Madraigos, at every level.

Michael has been extraordinary in his community service for many years and has been instrumental in helping Madraigos and the community by giving of his time, effort and good work. In addition to his time and support, Michael actively seeks to help members of the community find employment and has himself employed many of the young adults in our program. He has time and time again offered to help Madraigos members by giving of his time and personally mentoring many those who needed guidance, direction or just a listening ear. These troubled teens feel comfortable with Michael because he never judges them on the mistakes and bad choices they've made in their lives. Instead he tries to build their confidence and give them tools to improve and achieve success. He gives everyone a second chance (and many times more than that) because he believes in the goodness in every person and in their ability to change their ways for the better.

Michael always looks to put other peoples needs before his own. Exactly one year ago I had to have emergency surgery and was unable to leave my house for several weeks. Even as Michael was dealing with his own personal court matters, which required most of his time, he still made time to come visit as often as possible and was always able to lift my spirits.

One day, as I was still recovering from surgery, and my wife was out of town, I started to feel intense pain and had to be rushed to the hospital by paramedics. Michael was the first person I called and he dropped everything he was doing and followed the ambulance to the hospital. He made sure that the nurses were taking the best care of me and that they did everything possible to

make me comfortable. You could see on his face that my pain was his pain. He stayed in the hospital until they forced him out and took me in for another surgery. When I got out of the hospital Michael was back at my side to chauffeur me wherever I needed or to get me whatever I needed.

Michael has a stellar reputation in the community as someone who reliable, loyal and honest. I have worked with Michael as his attorney and I have represented him in several real estate transactions. On every occasion he has acted with integrity even when it meant he could lose money on a deal.

When Michael sold his house, he insisted on revealing to his purchaser several defects in the house even though the Purchaser would have not found out about these defects for many years when it would no longer be his responsibility. Michael did not hesitate to volunteer this information to his purchaser even though it cost him several thousand dollars. In all my years as a real estate attorney, I have rarely seen that level of honesty and integrity.

I want to thank Your Honor for taking the time to read my letter. I hope that Your Honor can see from my letter that the crimes that Michael Mendlowitz has been found guilty of are not indicative of who he really is. Please consider Michael for leniency when deciding his sentencing and allow him to remain home with his family and friends who rely on him for so much.

Thank you,

Robert Wisnicki

Samchainu

1432 East 17th Street
Brooklyn, NY 11230
718.419.8690
Fax 718.338.8196

To Whom It May Concern,

I am the founder and president of a support group for young widows. Our group is called Samchainu, and operates as a DBA of Keren Zichron Aryeh Leib. Having lost my husband at 37, and having had to raise six daughters ages 16 months to 14 years on my own, I am well aware of the pain and loneliness a widow lives with every day.

Moshe and Shira Mendlowitz have been there for these women in a very real way. They spearheaded a fundraising campaign in their community. Their efforts resulted in two beautiful midweek retreats for these women, one in October and one in July. Due to their hard work, these women were treated to a real respite, a two-day vacation in a beautiful hotel, with delicious food, an inspiring program, and relaxing activities. Of all people, I know how hard it is to be a single mom. The caring that was showed to these women puts them on their feet and allows them to go back to their children with renewed energy and faith.

It would certainly be a great loss to our community of widows if Mr. Mendlowitz were no longer able to continue his work on our behalf. We would be most grateful if you could consider our part in this case. Mr Mendlowitz has been such an honest, caring, and righteous advocate for us. It would be a terrible thing for us if he were no longer there for us in our time of need.

Thank you for your time,



Shoshana Stefansky
President and Founder, Samchainu Widows Support Group

widows' support group

UNDER THE GUIDANCE OF
RABBI MATTISYAHU SALAMON

Exhibit B - Page 174

Shabbatons • Parenting Workshops • Inspirational Speakers • Overnight Retreats • Support Groups • Tzedaka Fund

Judge Vernon S. Broderick
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

July 29, 2019

Dear Judge Broderick,

My name is Seth Weis and I have been living in Woodmere since 1992. I have spent many years as an ordained Rabbi teaching for schools and organizations and although I currently work in the CRE financial field, my spare time (outside of my family) is dedicated to helping people in any way I can. Typically, I am involved in young peoples' lives; guiding, teaching, advising, inspiring, coaching, strengthening and sometimes just listening. Most of these people have endured traumatic and tragic events and many are battling addiction issues or are already in recovery and almost all suffer from a crisis of faith.

It is in this context that I am writing to you today on behalf of a friend and someone I greatly look up to as a lay leader, a husband, a brother and a son. I am aware (I have been at the trial) that Michael Mendlowitz was found guilty on a serious charge and that his sentencing is coming up and I, therefore, feel that I must share with you a peek behind the curtain at the self-sacrificing, charitable, sweet, kind, gentle, caring and humble character that is Michael Mendlowitz.

I can share more than what is below but will keep my examples to only what I have been privy to, as I was actually a part of these stories.

My wife and I met and fast became friends with Michael and Shira approximately 14 years ago. Our daughters also became very close friends, so we got to know them not just from our standpoint but through the eyes of our daughter who spent a considerable amount of time in their home. As typical, our daughter would come home from spending an afternoon, night or weekend at the Mendlowitz home and report back on everything and we always felt tremendously comfortable that she was in a good, healthy environment being there. They shared similar values and were attentive and thought through parents.

Although we became friends very quickly, we didn't necessarily become very close and intimate friends until more recently, about 6 or 7 years ago. As such, I was completely unaware of something amazing that Michael did for me. As a Rabbi working for various schools and non-profit institutions for quite a few years, I was not financially stable for many of those years and even after gaining employment in the commercial real estate industry, had quite a bit of debt for several years. Subsequently, approximately 10 or 11 years ago I had fallen behind in my tuition obligations by approximately \$9,700.

I received a call from the Executive Director of the school telling me; "someone that loves and respects you has taken care of your past due tuition bill". He explained that someone who was involved in the school and knew I was in a tight spot had asked what my tab was up to and when told it was \$9,700, offered to pay it off on condition the school would not tell me who he was and he would remain anonymous. When I pushed to find out who my benefactor was, the ED told me the benefactor was very seriously determined to stay anonymous. I proceeded to make a short list of who I knew that "loved and respected" me, had inside information on my financial situation, was involved in the school and had the means to do something like this and Michael simply didn't even enter my mind as we weren't even that close at that point.

Over the next few years, my wife and I became very close with Michael and Shira and never thought for a second that they were our secret saviors and they never acted in any way that would give us pause to think otherwise. At the bar mitzvah celebration for their son Avi, the Rabbi gave his Saturday morning pulpit speech and of course extolled the many virtues of the family, particularly the parents. In doing so, he mentioned how many people Michael had secretly helped, and nobody knew about it. My wife who was attentively listening, immediately felt that we now knew who our secret benefactor was, it all clicked. At the party for the bar mitzvah, I confronted the Rabbi and he admitted that in fact, Michael was the one who, those many years prior, had paid off our tuition debt.

The next Shabbos (Saturday morning) I confronted Michael in the coatroom of our synagogue and after persistent pushing on my part to get past his natural desire to stay unrecognized, he finally admitted he knew about it and "blamed" it on his brother-in-law (who is also a close friend). He then said, almost offhandedly as I was expressing my deep gratitude not just for the money but for the manner in which it was done; "it's only money". I felt strongly that he meant that remark with every fiber of his being. Subsequently, when I went to thank his brother-in-law, he denied having anything to do with it and said it was all Michael.

To top it all off, when the trial started and I thought there would be a need for character witnesses, I called Shira and offered to tell this story, she actually had no clue what story I was referring to and when I detailed the story, she said, she never heard about this and it does not surprise her anymore because so many people have been coming out of the woodworks to testify to what Michael has done for them and his own wife didn't even know the amazing acts of charity he was doing over the years.

I used to give a weekly self-improvement class and when I needed a nice private and comfortable space to hold the class, Michael simply gave me keys to his office to use the conference room with no questions asked. The "students" attending were all at some point in their lives considered "kids at risk" and I came to realize that there were quite a few of them that actually worked for Michael. Another amazing act he was doing that most of his close friends, unless you went to visit him in the office, simply were unaware of. These were young men and women that, for the most part, were shunned in our insular community and here was a respectable religious man not just accepting

them but hiring and by extension showing trust and confidence in them! I cannot even begin to explain how life-saving that act is for these young men and women. Many of them, if not for this chance at starting over, fall back into their old bad habits and simply don't make it. I mentioned earlier that the Torah (the Jewish Bible and what we believe is the word of God) considers giving another charity anonymously as one of the highest forms of charity. The highest level is helping another find their own job and making them self-sufficient. Michael, who is devoutly religious and a learned person knows this and I believe that is why he made it his business to specifically hire these kids. The fact is that many others in our community wouldn't and that just made Michael more determined to hire them because doing so gave these kids a new lease on life. It showed them that there are people who are willing to see beyond their past mistakes and believe in them.

On a personal note, I have spent a lot of time with Michael over the past years. Playing and watching basketball games together, at holiday and Sabbath meals with the families together, going out with the guys, at meetings for our daughters' school when it faced serious financial and legal issues and Michael was tasked (out of hundreds of parents) with leading us out of the dark, at his house when he and his wife opened their home and hosted various groups/organizations that I was involved with and at our synagogue, listening to him lead the prayer service or attending classes with him.

I have seen him through all these different settings as a loving and doting husband, an attentive and providing father, a caring and giving friend, a humble and loyal student, an active and talented community leader, a charitable and magnanimous neighbor and just an all-around great guy!

I hope I have been able to give you a better and clearer sense of who this man is and what he means to his family, his friends, his synagogue and to the community at large. By extension, and more importantly, I hope I have given you a sense for how far reaching Michael's presence is positively felt. How many people would be absolutely devastated if he were to have to serve time away from his family, his friends, his synagogue, his neighborhood and the various institutions he is so dynamically involved in. Besides for taking away someone who has actively affected so many with his actions and generosity, I think the emotional distress all of us would feel would be overwhelming in scope.

I truly thank you again for your time and consideration and pray you have clarity and strength in your decision making...there is so much riding on it.

Sincerely,



Seth Weis
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